

INSTRUCTIONS

FOR THE

PAYMENT OF MILITARY PENSIONS

BY

TREASURY OFFICERS AND OTHER PENSION PAYING
AGENCIES

(EXCEPT POST OFFICES AND BURMA)

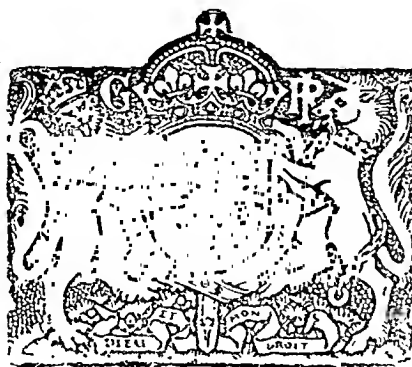
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The short title of this book is

“ PENSION PAYMENT INSTRUCTIONS. ”



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PREFACE.

With the approval of the Military Accountant General, this Hand-book of Instructions for payment of military pensions, the short title of which is " Pension Payment Instructions ", is published for the guidance of officers paying military pensions in the audit area of the Deputy Controller of Military Pensions, Lahore (except Post Offices for which a separate pamphlet exists).

2. All Pension Paying Officers are expected to make themselves fully conversant with the contents of this book. If they are in doubt about the application or interpretation of any rule, the matter should be forthwith referred to the Deputy Controller of Military Pensions for a ruling. In such cases, payment should not be made until a ruling is given.

3. Copies of the Hand-book will be distributed to all concerned by the Deputy Controller of Military Pensions, Lahore.

A. C. TYNDALE,

*Controller of Military Accounts
and Pensions.*

LAHORE ;

The 5th January 1935.

TABLE OF CONTENTS.

	PAGE.
CHAPTER I.—General Instructions	1
CHAPTER II.—Commissioned Officers of the Indian Army, Departmental Officers and Warrant Officers of the Indian Army Departments, and Local European pensioners (Non-commissioned officers and men) including Mutiny pensioners	20
CHAPTER III.—Widows, children and other dependants of Commissioned Officers of the Indian Army, Departmental Officers and Warrant Officers of Indian Army Departments and of European pensioners of the late East India Local Forces	24
CHAPTER IV.—Orphan allowance of orphans of Departmental Warrant Officers and of Regimental Warrant Officers, Non-Commissioned Officers and men of the British Army	27
CHAPTER V.—Capitation allowance to widows and orphans of British soldiers admitted into charitable institutions under the Shelter Scheme	28
CHAPTER VI.—Pensions granted under the Civil Service Regulations to uncovenanted civil officers, clerks and others in superior services and their heirs	29
CHAPTER VII.—Indian military pensioners, viz., Indian Officers including those holding Honorary King's Commissions, Non-Commissioned Officers and men of the Indian Army ; Regimental and Departmental followers granted pensions under Military Rules or under Civil Service Regulations and Indian soldiers of a local Asiatic Company of Royal Garrison Artillery, Hong-Kong Regiment, etc.	34
CHAPTER VIII.—Indian Military Family pensioners, viz., widows, children and other dependants of Indian Officers and other ranks of the Indian Army, and of Civilian subordinates belonging to the Departments of the Army granted pensions under Military rules	55
CHAPTER IX.—Jangi Inam pensions to Indian Officers, other ranks, followers and their heirs, under the Special War Reward Scheme for the Great War, 1914-19	63
CHAPTER X.—Imperial pensioners	66
SECTION I.—Pensions authorised by His Majesty's Paymaster General, London	66
SECTION II.—Pensions authorised by the War Office or the Royal Hospital Chelsea	69
SECTION III.—Pensions authorised by the Ministry of Pensions, London	77
SECTION IV.—Pensions authorised by the Admiralty, London	90
SECTION V.—Pensions authorised by the Air Ministry, London	91
SECTION VI.—Other Miscellaneous payments	91
APPENDIX A.—List of pension paying stations in the audit area of the Deputy Controller of Military Pensions, Lahore	93
APPENDIX B.—Instructions for the maintenance of Payment and Check Registers	103

CHAPTER I.

General Instructions.

It is the desire of the Government of India that military pensioners should be treated with all possible consideration, and that care should be taken to prevent any delays and difficulties when pensioners present themselves for payment.

2. Paying Agencies.—Pensions and allowances to pensioners are paid by one or other of the following agencies :—

- (i) Civil Treasury Officers.
- (ii) Pension Paymasters.
- (iii) Military Treasure Chest Officers.
- (iv) Officers-in-Charge, Pensioners.
- (v) Political Officers and Agents.
- (vi) Post Offices in the Punjab and N.-W. F. Province and the Post Office at Quetta.
- (vii) Controller of Army Factory Accounts, Calcutta.

A list of paying stations with the designation of Pension Paying Officers in the audit area of the Deputy Controller of Military Pensions, Lahore, is published as Appendix 'A'.

3. Pension Circulars.—All grants of pensions, allowances, Jangi Inam and other rewards are notified in the Pension Circulars which are issued fortnightly. Copies of the circulars are sent to those Pension Paying Officers to whom they concern. In certain cases advance intimations or letters of authority are sent to Pension Paying Officers. Payments made on these authorities should be treated as provisional pending receipt of the printed pension circular when the entries made in the payment register should be carefully examined with the printed circular, and any discrepancy noticed promptly reported to the Deputy Controller of Military Pensions, Lahore. If, however, the pension circular is not received within a reasonable time, say three months, the fact should at once be brought to his notice and further payment continued only on his express authority. Similar action should be taken in respect of transfers made before the receipt of the printed pension circular and any discrepancy noticed should be reported to the Pension Paying Officer concerned and his acknowledgment obtained.

NOTE.—All pension certificates, last pension certificates, authorities for payment and Jangi Inam certificates issued by the Deputy Controller of Military Pensions, Lahore, will bear an uncoloured embossed impression of the embossing seal (design shown below) of the Deputy Controller of Military Pensions, Lahore. If any of the documents referred to above, does not bear such impression, it should, at once, be returned to the Deputy Controller of Military Pensions, Lahore for instructions about its genuineness.

4. **Payment Registers.**—Payment Registers in the forms detailed below will be maintained by Pension Paying Officers in separate volumes according to the following classification of pensioners :—

Classes.	Forms
	I. A. F.
I. Commissioned Officers (including Indians holding substantive King's commissions) of the Indian Army ; Departmental officers ; Departmental Warrant Officers ; Local European pensioners (non-commissioned officers and men) including Mutiny pensioners	A-330
II. Widows, children and other dependants of those mentioned in Class I	A-330
III. Orphans of Departmental Warrant Officers, Regimental Warrant Officers, Non-Commissioned Officers and men of the British Army in receipt of Orphan allowance	A-332
IV. Capitation allowance to widows and orphans of British soldiers admitted into charitable Institutions under the Shelter Scheme	A-336
V. Uncovenanted civil officers, clerks and other superior servants and their heirs pensioned under the Civil Service Regulations	A-330
VI. Indian Military pensioners—	
(a) Indian officers including those holding Honorary King's Commissions, Non-Commissioned Officers and men of the Indian Army and Departments and Regimental followers	A-339
(b) Departmental followers of the Army granted pensions under Military rules or under the Civil Service Regulations	
(c) Indian soldiers of a local Asiatic Company of Royal Garrison Artillery, Hong-Kong and Singapore Royal Garrison Artillery, Hong-Kong Regiment, Ceylon and Mauritius Artillery, etc.	
NOTE.—In entering in the register the descriptive serial number assigned to each pensioner by the military authorities as noted on the descriptive roll and in the pension circular, care must be taken to add the letters or words affixed to the number to denote the class of the pension (i.e., War, Ordinary, etc.).	
VII. Indian Military Family Pensioners including the families of the Civilian subordinates of the Departments of the Army granted pension under Military rules	A-389
NOTE 1.—In entering in the register the descriptive serial number assigned to each pensioner by the military authorities as noted on the descriptive roll and in the pension circular, care must be taken to add the letters or words affixed to the number to denote the class of the pension (i.e., War, Ordinary, etc.).	
NOTE 2.—If the number of pensioners is small, there is no objection to one Register being maintained for classes VI and VII.	
VIII. Indian Officers, other ranks, followers and their heirs in receipt of Jangi Inam pensions under the Government of India's Special War Reward Scheme	A-389
IX. Imperial Pensioners	A-331

The following sub-classes should be entered separately in the Payment Register of Imperial Pensioners :—

Section I.—Pensions authorised by the Paymaster General, London.

Commissioned Officers and Warrant Officers, Class I, of the British Army, their widows, children and other dependants, whether their pensions are authorised by the Paymaster General, or the War Office, London.

Section II.—Pensions granted by the War Office, London, or Royal Hospital, Chelsea.

(A) Chelsea Out-pensioners, *viz.*, Warrant Officers, Class II, Non-Commissioned Officers and men of the British Army who are granted pensions by the Commissioners of the Royal Chelsea Hospital, London.

(B) Widows, children and other dependants of the classes mentioned at (A) granted pensions by the War Office, London.

Section III.—Pensions granted by the Ministry of Pensions, London.

(A) Disabled officers and nurses and widows, etc., of deceased officers and dependants of nurses.

(B) Disability pensioners, *viz.*, Warrant Officers, Class II, Non-Commissioned officers and men of the British Army and the Royal Navy, granted pensions by the Ministry of Pensions, London.

(C) Widows, children and other dependants of classes mentioned at (B) above.

Section IV.—NAVAL AND GREENWICH HOSPITAL PENSIONERS GRANTED BY THE ADMIRALTY, LONDON.

Section V.—Pensions granted by Air Ministry, London.

Section VI.—Other Government pensioners :—

Such as South African Pensioners, New Zealand pensioners, etc.

5. Manner of Payment.—The general procedure for payment is as follows :—

The particular class and sub-class to which a pensioner belongs will be intimated to the Pension Paying Officer when authorising payment of pension by the Deputy Controller of Military Pensions, who will at the same time instruct the pensioner to apply to the Pension Paying Officer concerned for payment of his pension. On receipt of the pension documents or authority from the Deputy Controller of Military Pensions, the name, rank, etc., of the pensioner and all other necessary particulars that have a bearing on the payment, *e.g.*, continuance or the expiry of his pension and conditions attaching to the payment will be entered in the appropriate columns of the Payment Register. Instructions for the maintenance of Payment Registers are published as Appendix B to these Instructions. The Pension Paying Officer will, then, in cases where pensions are drawn on separate bills forward a blank bill form (or prepared bill form in certain cases) to the pensioner requesting him/her to submit it duly completed for payment. When the pensioner appears to draw pension, he or she will be identified with reference to the relative descriptive return, pension certificate, etc., in the prescribed manner and payment will be made under the rules applicable to the case. The Pension Paying Officer should refer to the Deputy Controller of Military Pen-

sions, Lahore, any point where he considers that the instructions contained in this Book do not meet the requirements of a particular case. After payment every pensioner will be supplied with a blank bill form to enable him/her to submit the bill for the next payment. When payment is made, necessary notes will be made in the payment or Check Registers against the name of the pensioner concerned in the respective monthly columns and attested by the Pension Paying Officer.

6. At Bharatpur, Alwar, Dholpur, Karauli, Rewa, Nagod, Jhalawar, Mount Abu, Jaisalmer, Udaipur and Rajpipla, Schedules (I. A. F. A-380) in duplicate in the case of Indian Military Pensioners and Bills in the prescribed form in other cases will be prepared by the Deputy Controller of Military Pensions, Lahore and forwarded by him with a cheque for the total amount of the bills and a small surplus to meet unforeseen payments to the Political Officers at those stations. A blank receivable order (I. A. F. A-507) in duplicate will also be sent with the cheque so that any undisbursed balance after payment of pension may be paid into the treasury and the Treasury Receipt sent along with the memorandum forwarding the receipted schedules to the Deputy Controller of Military Pensions. After making payment and completing the schedules and bills in the usual manner, the Pension Paying Officers concerned will return the original copies of the schedules (I. A. F. A-380) and the paid bills to the Deputy Controller of Military Pensions, Lahore. The duplicate copy of the schedule will be retained by the Pension Paying Officers for their information. In the case of Indian Military Pensioners the dates of despatch of pension schedules by the Deputy Controller of Military Pensions to pension paying officers and the dates of return of the original paid schedules to the Deputy Controller of Military Pensions are shown below :—

Name of State.	Dates on which schedules will be sent by the D. C. M. P. to the Political Agent, etc.	Date by which paid schedules should be returned by the Political Agent, etc., to the D. C. M. P.
Alwar ..	.. 1st April and 1st October each year.	1st May and 1st November each year.
Bharatpur	20th January	.. 20th February.
Karauli	20th April	.. 20th May.
Dholpur	20th July ..	.. 20th August.
Nagod	20th October	.. 20th November
Rewa	each year	.. each year.
Jaisalmer		
Jhalwar	20th March	.. 20th May.
Mount Abu	20th June	.. 20th August.
Udaipur	20th September	.. 20th November.
Rajpipla	20th December	.. 20th February.

NOTE 1.—In case of all treasuries located in the Bombay Presidency and other Treasuries where actual payments are made by the branches of the Imperial Bank of India, the payments of pensions to Indian Military Pensioners and Indian family pensioners will be made on I. A. F. A. 380-A.

NOTE 2.—For the payment of pensioners residing at Jhalawar, a postal order on Jhalrapatan post office, will be issued by the Deputy Controller of Military Pensions instead of a cheque.

Payments schedules of the following stations will be prepared by the Political Agents concerned but cheques will be obtained on requisition from the Deputy Controller of Military Pensions. The following table shows the approximate dates of receipt of requisitions, dates of despatch of cheques and dates of submission of accounts :—

Name of Station.	Approximate dates on which requisitions will be due.	Date on which cheque to be despatched.	Paid schedules due in the office of the D. C. M. P.
Jaipur ..	.. 20th March and .. 20th September.	.. 25th March .. 25th September.	.. 1st of June. .. 1st of November.
Agar, Bhopal, Guna, Bikaner, Deoli. }	.. 20th March .. 20th June	.. 25th March .. 25th June	.. 1st June. .. 1st September.
Gwalior and Kotah	20th September 17th December	.. 25th September .. 22nd December	.. 1st December. .. 1st March.
Sawantwadi	.. 20th of each month	25th of each month	20th of the month following that to which the payment relates.

7. The following general instructions should be observed, as far as they are applicable, when payments are made. Further points to which attention must be paid by the Pension Paying Officer in each class of cases are laid down in the relevant chapter :—

- (i) The bills should be in the prescribed form.
- (ii) The pensioner's serial number, name, rank and Corps or department as shown in the bill should agree with those entered in the Payment Register.
- (iii) The period for which pension is claimed, the rate of pension, the amount due in sterling as well as in rupees (where pensions are fixed in sterling), the rate of exchange, etc., should be correctly entered. A certificate of residence in India should be furnished in the bill in respect of periods for which payment at the concessional rate of exchange is claimed.
- (iv) The amount paid should not be in excess of the amount sanctioned.
- (v) Necessary deductions on account of Income-tax, Service Funds, etc., should be made. When British Income-tax is recoverable, the recovery of Indian Income-tax should be effected on the gross amount of pension and not on the amount arrived at after deduction of British Income-tax.
- (vi) It should be seen that the details in a bill work up to the totals and that the totals are written in words as well as in figures.

personal appearance or a pensioner who is unable to appear in consequence of bodily illness or infirmity may draw his[her] pension upon the production of a life certificate signed by a responsible officer of Government or by some other well-known and respectable person. The usual bill signed by the pensioner must be submitted along with the pension certificate where there is one. The written authority of the pensioner to pay the pension to the person nominated by him[her] should be produced and attached to the relative bill. The above provisions are also applicable to Indian Military pensioners who are unable to appear owing to employment. The pensions of female pensioners who are not accustomed to appear in public can be paid to such other persons as the pensioners may appoint on their behalf, on production of an authority, a life certificate and a certificate of non-marriage or widowhood when such certificate is required. In cases of exemption from personal appearance granted by the Local Government, a note thereof should be made on the pension certificate or the Payment Register.

Pensioners belonging to Classes I to V are invariably required to appear in person to receive payment of their pensions and after receiving payment, will sign in the space provided for the purpose below the endorsement "Received payment" printed in the bill forms (I. A. F. A-316, A-319 and A-358). The pensioner's receipts will indicate that he appeared in person to receive the payment. In cases where a pensioner does not appear in person and the payment has been authorised to be made to his agent, the endorsement "Received payment" will be signed by the pensioner, and a separate receipt to be endorsed by the agent on bill in token of his having received the payment. The bill in such cases is required to be supported by a life certificate and the authority for payment to the pensioner's agent. In the case of Indian Military and family pensioners who are paid on I. A. F. A-380 or I. A. F. A-380 (a), I. A. F. A-409 (life certificate printed in different vernaculars) will be used to obtain the life certificate.

NOTE 1.—In the case of a Gurkha pensioner, living beyond the borders of British India, who is physically unable to apply in person, His Britannic Majesty's Envoy Extra Ordinary and Minister Plenipotentiary at the Court of Nepal will arrange for the payment of pension through a responsible Darbar Official; and in the case of a pensioner residing in Sikkim the Political Officer there will make the payment.

NOTE 2.—In the case of payments made by the Pension Paymaster, Madras, Secunderabad and Bangalore to Indian Military Pensioners employed in various institutions, such as Railways, Mills, Private Firms of Standing, etc., the following form which contains life certificate, authority for payment to a representative and acquittances, may be used in lieu of I. A. F. A-409. It should be seen that the form is complete in all respects as received from the head of the institution, before payment is made to the representative, whose signature should be obtained for the money delivered to him.

Name of Institution or Firm.....

Pension acquittance roll for the month of..... of
the under-mentioned military pensioners who are unable to go and
draw their pension from the Pension Paymaster.....
Office in person, owing to their re-employment in this.....

[illegible]

I certify that the abovesigned pensioners are alive on this date.

Signature of the Head of Office,
Institution or Firm.

Station

Date _____

Received the sum of Rs..... as shown above, to be
handed over to them.

Signature of the authorised
person (named in the last column).

10. For special rules regarding exemption from personal attendance to receive their pensions in certain circumstances relating to Imperial pensioners granted pensions by the Ministry of Pensions, London, see paragraph 292.

11. A pensioner who produces a life certificate signed by some person exercising the powers of a Magistrate under the Criminal Procedure Code, or by any Registrar or Sub-Registrar under the Registration Act, or by any pensioned officer who, before retirement, exercised the powers of a Magistrate, or by a Chaplain or any Gazetted Officer of Government, or by a Munsiff, or by any person holding Government title, is also exempt from personal appearance.

12. In the case of severely wounded, or very old and infirm Indian Military pensioners, and of female pensioners not accustomed to appear in public, a life certificate given by a serving or pensioned Indian Officer of Commissioned rank, a Sub-Postmaster drawing not less than Rs. 50 per

inseam, a Tahsildar, a village headman, or the head of a village punchayat who is acquainted with the pensioner, will be accepted by a Pension Paying Officer, if he has no reason to doubt the trustworthiness of such a certificate.

13. In the case of a child who is unable to attend for payment owing to illness, a life certificate in the following form signed by an official of the Revenue Department not below the rank of a Patwari or village Munsiff, or other responsible person, may be accepted :—

“ Certified that
(name of the child)

the lawful child of the late.....
(Rank, Name and Corps of deceased)

is alive this day but cannot attend for payment owing to illness."

A similar certificate may be accepted in the case of very young children if the Pension Paying Officer considers that their attendance for payment would cause inconvenience or hardship.

14. In all cases of non-appearance referred to above, the Pension Paying Officer must at least once a year require proof independent of that furnished by the life certificate, of the continued existence of the pensioner. For this purpose, he should (save in cases of exemption from personal appearance granted by the Local Government) require the personal attendance and due identification of all male pensioners who are not incapacitated by bodily illness or infirmity from so attending, and in all cases where such inability may be alleged, he should require proof thereof in addition to the proof submitted of the pensioner's existence.

Special risk of fraud exists in the payment of pensions of women who do not appear in public. Special care should, therefore, be taken in the identification in these cases. The procedure for the identification of the Civil Purdah pensioners should be followed in these cases also. The periodical certificates of the continued existence of such women should be attested by two or more persons of respectability in the town or village.

NOTE 1.—The Pension Paying Officer is personally responsible for any payment wrongly made. In case of doubt, he should consult the Deputy Controller of Military Pensions.

NOTE 2.—In all cases of non-appearance of a male pensioner a note will be made on the pension certificate or payment Register of the form in which proof was given, within each year, of the pensioner's continued existence, *e.g.*, "Pensioner visited Collector on.....and the initials of the Pension Paying Officers should be put against the note".

NOTE 3.—A pensioner of rank may be privately identified by the Pension Paying Officer and need not be required to appear at a public office.

15. **Payment to Agents.**—A pensioner not resident in India may, on obtaining the sanction of the Deputy Controller of Military Pensions, draw his pension at any treasury in India through a duly authorised Agent who must either produce a certificate by a Magistrate, a Notary, a Banker or a Minister of Religion on each occasion, that the pensioner was alive on the date to which his pension is claimed, or execute a bond to refund overpayments, and produce such a certificate as aforesaid at least

once a year. Pension should not be paid on account of a period of more than a year after the date of the life certificate last received, and the Pension Paying Officer should be on the watch for authentic information of the decease of any such pensioner and on receipt thereof, should promptly stop further payments. The provisions of this paragraph are not applicable to Imperial Pensioners.

16. A pensioner of any description, including an Imperial pensioner, resident in India may draw his/her pension through a duly authorised Agent approved by the Local Government, who must execute a bond to refund overpayments. The form of indemnity bond and a list of the Agents who have executed general bonds of indemnity are given in Article 42, Civil Account Code, Volume I. Each bill must be signed by the pensioner, endorsed in favour of the Agent and receipted by the latter. A life certificate should be obtained once a year in such cases.

NOTE.—For special rules attaching to payment of Imperial pensions granted by Ministry of Pensions, see paragraphs 269, 293 and 294.

17. **Identification.**—Payments to pensioners above the age of 70 years should not be made without periodically verifying the fact of their existence by special enquiries. A certificate to the effect that such verification has been carried out should be given in April in each year. For Indian Military and family pensioners and Jangi Inam holders see paragraph 130.

18. **Payment by Money Order.**—Payment of pensions to pensioners other than Imperial pensioners may be made by postal money order in the following cases at their own expense, when they so desire and where such a course is considered desirable by the Pension Paying Officer :—

- (a) Pensioners leaving their paying stations temporarily and residing at other stations.
- (b) Pensioners residing in the District of Goa.
- (c) Military pensions up to Rs. 50 may be paid by Money Order, where such a system has been introduced by the Local Government for pensioners of the Civil Department. A copy of the rules to be observed for payment under this system is published as Appendix C to these instructions.

19. **Rate of exchange for conversion of sterling pensions.**—The exchange rate to be applied for the conversion of sterling pensions into Indian currency will be intimated in each individual's case by the Deputy Controller of Military Pensions and no deviation from that is allowed under any circumstances. If a pensioner represents that his pension is convertible at the exchange rate other than that intimated to the Pension Paying Officer, the matter should be referred to the Deputy Controller of Military Pensions pending whose decision the pension should be converted at the exchange rate already advised by the Deputy Controller of Military Pensions.

20. **Fund Deductions.**—The duty of making proper deductions from pension bills on account of fund subscriptions devolves on the

drawers of the bills, but no discretion is allowed in carrying out an order received from the Deputy Controller of Military Pensions or a Fund Examiner to make any particular deduction. The Pension Paying Officer must, however, check the deductions in the case of Indian Military Service Family Pension Fund and Indian Military Widows and Orphan Fund.

21. Receipt Stamps.—With the following exceptions receipts for all sums exceeding Rs. 20 must be stamped :—

- (i) Receipts given by or on behalf of Government.
- (ii) Receipts on postal Money Orders.
- (iii) Receipts given by N. C. Os. Soldiers and Air-men (but not Warrant Officers) of His Majesty's Military or Air Force for their pensions earned in respect of their service as such, when they are not serving the Government in any other capacity. For classification of ranks see Appendix (D) to these instructions.
- (iv) Receipts for pensions and allowances paid by Government to the heirs of deceased Non-Commissioned Officers or soldiers in respect of service in His Majesty's Army or in His Majesty's Indian Army.
- (v) Receipts for payments made by or on behalf of Government in Indian States.

NOTE I.—The expression ' Soldier ' in the above paragraph, includes any person below the rank of N. C. O., who is enrolled under I. A. A. 1911.

NOTE II.—Warrant Officers must furnish stamped receipts for all payments in excess of Rs. 20 made to them whether such payments are made weekly, monthly or otherwise.

NOTE III.—When a Non-Commissioned Officer, soldier, or Airman holds an appointment which is open to a person not enlisted under the Army Act or Air Force Act or enrolled under the Indian Army Act, he is not held to be serving in the capacity of a soldier for the purposes referred to above.

NOTE IV.—Payments of arrears of pensions in excess of Rs. 20 due to the estates of deceased Indian Military Pensioners when made to their heirs, irrespective of the fact whether the recipients are serving or pensioned N. C. Os. or soldiers, should be supported by stamped receipts.

NOTE V.—A widow pensioner drawing in one and the same bill her own as well as her children's pension will affix one anna stamp, when not exempt from stamp duty, provided her own pension alone exceeds Rs. 20.

22. Elimination of Pies in Pension Bills.—Pies should be omitted from all pension bills. All individual items such as pension, income-tax, fund deductions, should be calculated to the nearest anna, fractions below

half an anna being omitted and half an anna or over being reckoned as one anna, except as specified below :—

(i) In the case of pies occurring in life insurance premia under the Postal Life Insurance Scheme and in subscriptions to uncovenanted pension funds, the total sum for 12 months is bound to be an even sum of annas and every subscriber should be asked to pay to the nearest anna eleven months in the year, the necessary adjustment being made in the last month.

(ii) As regards recoveries of amounts under objection or of advances, the instalments need not be exactly equal and the recoveries should be so fixed as to be always in annas, the last instalment being adjusted as necessary.

NOTE.—The payment of pension and child's allowance to a widow at one and the same time in the same bill should be regarded as a single payment for the purpose of elimination of pies.

23. Income-tax Deduction.—Relevant extracts from the Indian Income-tax Act of 1922 with supplementary notes and instructions are published as Appendix 2 to Civil Account Code, Volume I or Appendix II to the Financial Regulations for the Army in India, Part II. Doubtful cases should be referred to the Deputy Controller of Military Pensions or, if necessary, to the Income-tax authorities. As regards recovery of Income-tax, Pension Paying Officers are concerned solely with the recovery at the time of payment on "salaries" as defined in Section 7 (i) of the Act. It is important to notice that income-tax under the head "salaries", which includes pensions, gratuity, etc., has at the time of payment to be deducted at the rate applicable to the estimated income of the assessee under the head—"salaries" [*vide* section 18 (2) of the Act] as published in the Gazette of India from time to time provided that the amount of income-tax can, at the time of deduction, be increased or reduced for the purpose of adjusting any excess or deficiency arising out of any previous deductions or failure to deduct. When the total amount of income-tax to be refunded to an individual is greater than that due from him, which for any reason cannot be adjusted against subsequent deductions, it is not permissible for Pension Paying Officers to make payments in cash of such refunds. Pension Paying Officers are only authorised to adjust excess or deficient recoveries when making subsequent recoveries in the same year. Income-tax of a previous year should not be adjusted by Pension Paying Officers in the current year. Such adjustment is to be made by the Income-tax authorities concerned to whom the matter should be reported when such occasion arises. Tax should be levied on pension independently of the pensioner's private income, in cases where they fall within the taxable limit; income derived from other sources should not be taken into account by the Pension Paying Officers in fixing the rate of tax to be assessed on the amount of pensions for the reason that in the case of military pensioners, the Military Accounts Department is responsible for the recovery of income-tax only on the amount of pensions disbursed when such amounts are taxable and that when the pensioners are re-employed in a public or private capacity or are in receipt of any private income, it is up to their employers or their income-tax

officers to recover income-tax on such private income. Care should be taken to exclude from assessment classes of income specially exempted, *vide* Appendix 2 to Civil Account Code, Volume I or Appendix II to the Financial Regulations for the Army in India, Part II. When an abatement of income-tax on a Life Insurance premium is allowed, the receipt of the Insurance Company should be returned to the claimant, as soon as the claim has been admitted by the Pension Paying Officer, who should first endorse it with a note to the effect that it was produced and rebate allowed.

As regards recovery of income-tax from pensioners residing in Indian States and drawing pensions there, attention is invited to Section 1 (i) of the Act and the notes thereunder.

In addition to liability to Indian Income-tax, Imperial pensions paid in India are liable to British income-tax for credit to British Revenues. Any British tax recoverable will be found noted on the pension documents of the pensioner concerned or intimated separately from time to time by the Deputy Controller of Military Pensions. The tax when deducted should be shown as a separate item in the pension bill to facilitate compilation in the office of the Deputy Controller of Military Pensions. Attention in this connection is invited to paragraphs 208 and 270.

24. Debts and Overpayments.—No pension whether due or to become due can be attached by process of any Court until it has actually been paid, but a public claim or regimental debt against a pensioner is recoverable from his pension except when the pensioner is in receipt of wound, injury or disability pension, in which case the recovery can only be effected under the special orders of the Government of India. Conversely, no pensioner can assign or sell any interest in respect of a pension not then due.

25. Pension Paying Officers are primarily responsible for all disbursements made by them, and are, therefore, liable for any overpayments they may make.

26. Procedure to adjust Overpayment.—Overpayments of pensions not detected within 12 months of the date of the first erroneous charge should not be recovered from the pensioner's dues without the orders of the Deputy Controller of Military Pensions. If there are any arrears due to the pensioner, the payment of the same may be withheld pending decision on the overpayment made. As soon as an overpayment comes to the notice of the Pension Paying Officer, he should report the full details of the case to the Deputy Controller of Military Pensions, who will decide the case himself, if it lies within his financial powers or he will obtain the orders of the District or Independent Brigade Commander or the Government of India as the case may be. To avoid hardship to the pensioners payment for the current period, however, should be continued to the pensioner at the correct rate admissible. On decision of the case, the orders passed will be communicated to the Pension Paying Officer by the Deputy Controller of Military Pensions.

27. Audit Objections and Recoveries.—Objections and orders which arise out of the examination by the Deputy Controller of Military Pen-

sions of the accounts of Pension Paying Officers are communicated to them by letters or objection statements. To these the earliest attention should be given and the Pension Paying Officer should return the objection statement within a fortnight of its receipt by him or send a letter explaining the cause of delay.

NOTE 1.—No objection statement should be kept back on the ground that one or two of the objections are under reference or require further investigation. These should be extracted for separate disposal while other items should be replied to and the objection statement returned to the Audit Office.

NOTE 2.—In the case of treasuries the objection statements will be issued against the head treasury officers who should immediately send extracts therefrom to the sub-treasury officers concerned in respect of the items pertaining to them to admit of replies being sent by the head treasury officers to the Deputy Controller of Military Pensions within the prescribed time. The sub-treasury officers should not correspond direct with the Deputy Controller of Military Pensions except through the respective head treasury officers. If the Head Treasury Officer apprehends any delay in returning an objection statement he should send a letter to the Deputy Controller of Military Pensions, explaining the cause of delay.

NOTE 3.—The original objection statements through which the readmit decisions of the Deputy Controller of Military Pensions are conveyed should be retained by the head treasury officers and further replies to the outstanding items should be made on I. A. F. A.-526 and not through letters or memos.

NOTE 4.—Necessary notes regarding submission of documents, etc., called for through the objection statement should be made against the names of the pensioners in the check register to ensure clearance of the objection before next payment is due.

28. A disallowance made by the Deputy Controller of Military Pensions must in all cases be deducted from the next payment made to the pensioner except where otherwise stated. If a pensioner from whom a recovery is ordered has in the meantime been transferred to another station, the Pension Paying Officer should without delay pass on the order of recovery to that station.

29. Recoveries are not ordinarily made at a rate exceeding one-third of pension. A note showing on what account the recovery is made will be entered in the bill, the number and date of the Deputy Controller's objection statement or letter being cited.

30. **Other Recoveries.**—Should a pensioner who was granted a gratuity in the first instance be subsequently admitted to pension, the gratuity already paid will be recovered from the first issue of his pension. When the gratuity paid is in excess of the arrears of pension due, no payment of pension will be made until the gratuity is fully recovered.

31. Any claim preferred by the Hospital authorities on account of Hospital diets issued to a pensioner or his wife or child should be forwarded to the Deputy Controller of Military Pensions, who will state the amount to be recovered from the pensioner.

32. (a) **Forfeiture of Pensions other than Indian Military Pensioners and Imperial Pensioners.**—The above class of pensioners are liable to forfeiture of pensions if convicted by any Criminal Court of serious crime including political offences, or guilty of grave misconduct. Should the Pension Paying Officer become aware of any case in which a pensioner is sentenced to imprisonment or is found guilty of grave misconduct, he should forthwith report the matter to the Deputy Controller

of Military Pensions, with a copy of the order of conviction and sentence and suspend the pension provisionally pending receipt of instructions from the Deputy Controller of Military Pensions as to whether the pension should be withheld, reduced or continued in full. Any permanent reduction of pension that may be decided upon, will be notified to the Pension Paying Officer who should note the reduced rate on the pensioner's papers and the Payment Register. In regard to Imperial pensioners granted pensions by Chelsea Hospital and the Ministry of Pensions, London, see paras. 234, 285 and 306.

(b) **Forfeiture of Pensions of Indian Military Pensioners** (referred to in Chapters VII & VIII).—Should the pension paying officer become aware of any case in which a pensioner is sentenced to imprisonment, he should forthwith suspend the payment of his pension and report the fact to the Deputy Controller of Military Pensions for keeping a note in his records. On release of the pensioner from imprisonment, the pension paying officer will obtain an application from the pensioner for restoration of pension and submit it to the Deputy Controller of Military Pensions with a report on I. A. F. A.-401 together with the following documents :—

- (1) A copy of the judgment of the court by which the pensioner was tried and convicted and if an appeal was made, a copy also of the judgment of the appellate court.
- (2) A memo showing the dates from and to which the pensioner was actually in prison, to be obtained from the Superintendent of the jail from which the prisoner was released.
- (3) A list giving particulars of previous convictions if any, against the pensioner to be obtained from the Deputy Commissioner or Collector of the district.
- (4) A memo showing the character on discharge from service, length of service and the date from which pensioned as well as the regimental number of the pensioner as shown in the descriptive roll.
- (5) A memo showing the date of arrest and the period the pensioner was under Police custody as an under-trial prisoner prior to the date of conviction. Any permanent reduction in the rate of pension that may be decided upon will be notified in pension circulars by the Deputy Controller of Military Pensions, and an advance copy of the circular will be sent to the pension paying officer who should note the reduced rate on the pensioner's papers and the payment register.

NOTE 1.—The procedure detailed in Para. 32 (b) applies also in the case of Indian Military Pensioners sentenced to imprisonment in a jail outside British India.

NOTE 2.—If a pensioner is imprisoned for debt, or pending trial on a criminal charge of which he is subsequently acquitted or if he is convicted of a criminal charge by a lower court but is acquitted on appeal by a higher court, pension will be admissible to him for the entire period including any period spent in jail or in police or jail custody.

NOTE 3.—If a pensioner is found guilty of grave misconduct but is not imprisoned, the pension paying officer will report full facts of the case to the Deputy Controller of Military Pensions who will obtain orders of the district or Independent Brigade Commander concerned for suspension or otherwise, of the individual's pension. Pending instructions of the Deputy Controller of Military Pensions the pension will not be stopped.

(c) **Forfeiture of Jangi Inam.**—The only condition entailing forfeiture of a Jangi Inam is disloyal behaviour and failure on the part of the grantee to render active support to Government in any time of trouble. Should the pension paying officer become aware of any case in which a jangi inam holder is convicted of an offence of a political nature, he should forthwith suspend payment of the Jangi Inam and report the case to the Deputy Controller of Military Pensions.

33. When an allegation of misconduct or unworthiness is made against a female pensioner, full particulars of the allegation made should be reported to the Deputy Controller of Military Pensions and pension should continue to be paid pending instructions.

34. **Insane Pensioners.**—Insane pensioners who are harmless and who are in charge of their friends or relations will be paid their pensions on life certificates signed by competent Authority. In the case of a pensioner who is in a lunatic Asylum payment will be made to the Officer in-Charge of the Asylum on his furnishing the life certificate and pension certificate of the pensioner. So much of the pension as will cover the cost of the maintenance of the pensioner at the Asylum will be utilised by the Asylum authorities subject to the condition that, when there is a family dependent on him, they shall be allowed at least a moiety of it. Should a pensioner be discharged from the Asylum as fit to be entrusted to his friends, he will be entitled, should he not have had a family dependent on him, to any balance of the pension that may remain after deducting the cost of his maintenance whilst in the Asylum.

Instructions in regard to the payment of Imperial pensioners who are insane are given in paras. 235, 236, 237 and 307.

35. **Pensions to Lepers.**—Lepers may be paid by Pension Paying Officers without obtaining the signature or thumb impression. When they call for payment a pension bill should be prepared and pension paid in the presence of the Pension Paying Officer who will certify on the bill that the payment has been made in his presence and recorded on the pension certificate. The pension certificate should be completed in all respects and the fact of payment also recorded each time the payment is made.

36. **Accounts.**—Civil Treasury Officers paying military pensions will submit their accounts twice a month to the Controller of Military Accounts and Pensions, Lahore, through the Accountant General, *vide* Article 486, Civil Account Code, Volume II. The first list of payments should be submitted so as to reach the office of the Deputy Controller of Military Pensions, Lahore, about the 25th of the month to which it pertains and the 2nd list on the 20th of the next month. Other Pension Paying Officers (except military treasure chest officers) will submit their accounts direct to the Deputy Controller of Military Pensions, Lahore, not later than the 10th of the month following that of payment. Military treasure chest officers will submit their pension accounts to the respective Controllers of Military Accounts who will pass on the same to the Controller of Military Accounts and Pensions, Lahore, in support of exchange accounts.

NOTE.—When no payment has been made to Indian Military Pensioners during a month, *i.e.*, in either of the two periods, namely, 1st to 10th and 11th to end of the month, a 'nil' statement showing the period to which it relates should be submitted direct to the Deputy Controller of Military Pensions so as to reach him by the 10th of the month following that to which it pertains.

37. The following is a list of documents which are required to accompany the accounts :—

- (a) Paid bills of pensioners.
- (b) Schedule of payments (I. A. F. A.-380, or I. A. F. A.-380-A as the case may be).
- (c) Effective last pay certificates of new pensioners.
- (d) Death certificates, Declaration of heirship certificates (I. A. F. A.-381), Descriptive rolls and Pension certificates of deceased pensioners, also heirship certificates when necessary.
- (e) Declaration of employment of pensioners (I. A. F. A.-379).
- (f) Employment, non-employment and discharge certificates of pensioners entitled to rice money, when they are newly employed, temporarily unemployed or finally discharged from employment.
- (g) Non-marriage or widowhood certificates in the case of Indian Family Pensions granted until marriage or remarriage.
- (h) Last pension certificates.
- (i) Transfer certificates.
- (j) Change statements in respect of Indian Military Pensioners.
- (k) Authority from the Deputy Controller of Military Pensions for the payment of arrears of pension due for over 12 months.
- (l) Life certificates and certificates of non-employment, in the case of pensioners who are not paid in person.
- (m) Declarations obtained from pensioners referred to in paragraphs 209 and 265
- (n) Income-tax schedules.

38. Care should be taken to see that the vouchers accompanying the accounts are arranged according to the classes to which they pertain. Class I vouchers should be collected together, stitched and placed uppermost, then Class II and so on.

39. **Officers-in-charge of Pensioners and Pension Paymasters.**—Military and other officers-in-charge of Pensioners and Pension Paymasters will draw funds from the treasuries to meet pension payments by cheques against their assignments. Officers who have got monthly assignments at their disposal will, as a rule, draw cheques weekly as and when required for such amounts as will be necessary for disbursement of pensions. Balance on hand, at the close of the month should, without fail, be returned to the Treasury by the last working day of the month. Pensions of absent pensioners will in no case, be retained by the Pension Paying Officers.

40. Officers drawing against their assignments will submit to the Controller of Military Accounts and Pensions in the third week of March, June, September and December an estimate of their cash requirements for the ensuing quarters, and if, after the assignment is arranged for in their favour, it is anticipated that an additional assignment will be required, application for the same should be made to the Controller of Military

48. **Forms.**—Indents for India Army Forms, etc., required for the payment of Military pensions will be submitted to the Deputy Controller of Military Pensions, Lahore, for check and transmission to the Manager of the Forms Press, Calcutta, for compliance. The indents should be submitted by the Pension Paying Officers so as to reach the Deputy Controller of Military Pensions, Lahore, not later than the dates given below. The requirements should be based on the actual number of pensioners with due regard to their inflow and outflow but should it be absolutely necessary, a supplementary indent (not exceeding one in a year) may be submitted direct to the Manager of the Forms Press, Calcutta. Indents (ordinary and supplementary) will be prepared on I. A. F. Z.-2002-B.

NOTE.—The indent for forms referred to in paras. 267, 268, 299 and 307 will be sent to the Deputy Controller of Military Pensions, Lahore, separately.

Province.	Date of submission of indents.	Month during which the forms may be expected.
1. Bengal	1st November each year	February.
2. Bihar and Orissa	1st December each year	March.
3. United Provinces	1st January each year ..	April.
4. Bombay	1st February each year ..	May.
5. Central Provinces and Berar ..	1st April each year ..	July.
6. Madras	1st May each year ..	August.
7. N.-W. F. Province	1st June each year ..	September.
8. Punjab	1st July each year ..	October.
9. Assam	1st August each year ..	November.

49. **Channel of Submission of Applications by the Pensioners.**—The correct channel for the submission of applications or complaints by the pensioners or by any non-official agencies on behalf of pensioners is through their Commanding Officers, Pension Paying Officers or the District Soldiers' Board.

CHAPTER II.

Class I.—Commissioned Officers (including Indians holding substantive King's Commissions) of the Indian Army; Departmental Officers; Departmental Warrant Officers and Local European Pensioners (Non-Commissioned Officers and Men) including Mutiny Pensioners.

(For Classification of ranks—See Appendix D.)

50. **Mode of Payment.**—On receipt of the Deputy Controller of Military Pensions' authority for payment of pension, the Pension Paying Officer will complete the Payment Register and forward a blank bill form to the pensioner instructing him to submit it completed for payment together, in the case of first grants of pension, with last pay certificate.

51. The pensions of the above classes will be disbursed monthly in arrears on submission of bills on India Army Form A-319.

52. (a) When a salary or an allowance is fixed at an annual rate, the amount due for a broken period of any division of the year (whether a quarter or a month) for which it is customary to make the payment, will be computed with reference to the number of days in the year during which the broken period occurs. The amounts due for complete quarters or months may be issued at $\frac{1}{4}$ th or $\frac{1}{12}$ th of the annual rate, respectively, and if the period of payment is less than a complete year, the whole payment from the commencement to the date of closing will be re-adjusted, so that $\frac{1}{365}$ th (or $\frac{1}{366}$ th in the case of a leap year) is issued for each day in the period.

NOTE.—For the purpose of this rule, the calendar year will be taken as the basis of calculation.

(b) Pensions which are fixed both in sterling and Indian currency are payable as follows :—

(i) *At Indian currency rate.*—During residence in India or in countries where the Indian rupee is a legal tender.

(ii) *At sterling rate.*—During residence in England or Colonies where Indian Government rupee is not a legal tender.

NOTE 1.—Residence in India commences from the date a pensioner disembarks in India.

NOTE 2.—Residence out of India commences from the date on which a pensioner embarks from India.

NOTE 3.—A Departmental or warrant officer whose pension is payable in India at fixed rupee rates is not permitted whilst residing in India to draw his pension at the sterling rate through an agent in England.

(c) The annual sterling pension, which is subject to cost of living cut, should, after deduction on that account, be converted into rupees at the appropriate rate of exchange. This rupee amount should then be

divided by 12 and the monthly rate of rupee pension thus arrived at rounded off to the nearest rupee.

53. The pensions fixed at daily rates will be paid monthly according to the actual number of days in each month.

54. In making payments, it will be seen that the bills are complete in all respects (*vide* paragraph 7) and specially in the case of new admissions, that the first bill is supported by a Last Pay Certificate, and that any demands against the pensioner noted on the Last Pay Certificate are adjusted in the usual manner.

55. **Identification.**—Except in the special cases mentioned in paragraph 56, pensioners dealt with in this Chapter have no descriptive rolls. Payments to such pensioners will be made after the Pension Paying Officer has satisfied himself as to their identity with reference to life certificates furnished on their bills.

56. Non-commissioned officers and men of the late Local Corps and Mutiny Veterans are to be identified once a year by means of descriptive documents or by any other means to the satisfaction of the Pension Paying Officer. In the case of a pensioner who has no descriptive documents, or in the case of a pensioner whose documents are missing, or are incomplete, he should be asked to produce for purposes of his identification two other Government pensioners to whom he is personally known as the individual he represents himself to be, and they in turn should be asked to sign a certificate to the effect that they know the pensioner personally.

57. Commissioned officers, Departmental Officers and Warrant Officers are not identified annually unless they are over 70 years of age. When they are over that age, they are identified once a year in the usual way, generally in the month of April.

58. **Commutation of Pension.**—In the event of an Officer or Warrant Officer being allowed to capitalise a portion of his pension, the fact will be communicated by the Deputy Controller of Military Pensions to the Pension Paying Officer concerned who will then disburse the capitalised value immediately or on the date specified. The date of payment should be communicated to the Deputy Controller of Military Pensions. Pension will be issued in full up to the date preceding that of payment of the capitalised value, unless any delay has been caused by the officer's own fault or that of his Agents. The fact of the commutation having been made and the date on which the capitalised sum was paid should be noted in the Payment Register and on the transfer documents of the pensioner when he is transferred to another station. The reduced pension payable will also be noted in the column "Monthly amount of pension" in the Payment Register, below the old entry.

NOTE.—The term 'date of payment' means the date on which the Pension Paying Officer issues the cheque in payment of the commuted value of the pension or actually pays the capitalised amount in cash.

59. **Neglect to draw Pension.**—A pensioner who neglects to draw his pension for a period of 12 months should be struck off the pension

establishment and the fact reported to the Deputy Controller of Military Pensions. Before this report is submitted, the Pension Paying Officer should, however, make enquiries as to whether the pensioner is alive or not and incorporate the information in the report. He should not be readmitted to pension nor granted the arrears of pension due without special instructions from the Deputy Controller of Military Pensions. Claims to arrears of pension preferred within a year will be investigated and paid at the discretion of the Pension Paying Officer.

60. Re-employed Pensioners.—All cases of re-employment under Government or a Local Fund should be reported immediately to the Deputy Controller of Military Pensions who will decide the admissibility or otherwise of the pension in addition to re-employed pay and intimate his decision to the pension paying officer.

61. Transfer of Pensions.—Transfers of the payment of pensions from one station to another are permitted when pensioners desire to receive their pensions permanently or for a prolonged period at a station other than that at which they have hitherto been paid. On receipt of a pensioner's application for transfer, the Pension Paying Officer will effect the transfer in the manner indicated in paragraphs 62 to 64.

62. Transfer from one Station to another within the Area of the Deputy Controller of Military Pensions, Lahore.—A last pension certificate on I. A. F. A.-328 should be transmitted by the Pension Paying Officer direct to the Pension Paying Officer of the station to which the payment is to be transferred and simultaneously a duplicate last pension certificate should be forwarded to the Deputy Controller of Military Pensions.

63. Transfer to a Station in Burma.—The last pension certificate (I. A. F. A.-328) should be sent by the Pension Paying Officer to the Deputy Controller of Military Pensions, Lahore, with a view to the transfer being effected by the latter.

64. Transfer to England or the Colonies.—The last pension certificate (I. A. F. A.-328) with information as to the pensioner's anticipated date of embarkation and his address in the new country should be sent by the Pension Paying Officer to the Deputy Controller of Military Pensions, Lahore, who will then issue a final last Pension Certificate to those proceeding to England and a pension warrant to those proceeding to the Colonies. In the case of an officer, etc., proceeding to a Colony, his specimen signature should be obtained and sent to the Deputy Controller.

65. Report of Death.—Immediately on receipt of information of the death of a pensioner, the fact should be reported by the Pension Paying Officer to the Deputy Controller of Military Pensions for the completion of his records. The Pension Paying Officer will at the same time in the case of death of a Commissioned, Departmental or Warrant Officer, make enquiries whether the deceased left any widow or children and if so, instruct the latter to apply to the Deputy Controller of Military Pensions for their admission to pension.

66. Pensions due to the Estates of Deceased Pensioners.—Pension is payable for the day of death. Arrears of pension due to the estate of a deceased pensioner may be paid to the legal heir on production of a certified copy of the probate of the Will, if any, left by the deceased, or letters of administration granted by a Court of Law, or an indemnity certificate (I. A. F. A.-642) signed by two responsible persons that the claimant is the legal heir and that they hold themselves responsible for the refund of the amount paid in the event of any future claim being preferred. If the legal heir is a minor, payment will be made to the legal guardian or when there is none, to the person appointed by a Court of Law. Claims which are not preferred within a period of one year will be submitted with the explanation furnished by the claimant for the delay to the Deputy Controller of Military Pensions, Lahore, for instructions.

NOTE.—If a local European pensioner of the Madras Establishment dies, one month's pension, calculated on the number of days in the month in which he died (exclusive of rice compensation), will be disbursed with his arrears of pension to defray his interment expenses.

67. Pension Paying Officers are authorised to disburse from the balance of pension due to pensioners who die leaving no relatives the reasonable funeral expenses to the persons who incur them, and their acquittances should be forwarded with the accounts in which the charges appear.

CHAPTER III.

Class II.—Widows, children and other dependants of commissioned officers of the Indian Army (including Indians holding substantive King's commissions), departmental and warrant officers of the Indian Army departments and of European soldiers of the late East India Local Forces.

68. **Mode of payment.**—On receipt of the Deputy Controller of Military Pensions' authority and on completion of the Payment Register, the Pension Paying Officer will forward a prepared bill form to the pensioner requesting her to submit it duly completed for payment.

69. The pensions of the above classes will be drawn on I. A. F. A.-316. Pensions of children who are minors and whose mothers are in receipt of pensions are drawn on the same bill in which their mothers' pension is drawn.

70. The rates of pension (sterling, rupee, annual, monthly or weekly) and the mode of payment will be intimated in each case by the Deputy Controller of Military Pensions. These particulars should invariably be noted on the last pension certificate when the transfer of a pension is effected.

NOTE 1.—In the case of an annual rate, the pension for a broken period in any year will be worked out in the manner laid down in paragraph 52 (a).

NOTE 2.—In the case of rupee rates, the pension for a broken period of a month will be worked out with reference to the number of days in the month in which the broken period occurs.

71. Cancelled.

72. Cancelled.

73. Cancelled.

74. Cancelled.

75. Cancelled.

76. Cancelled.

77. The special points to be seen when payments are made are :—

- (i) that declarations on the reverse of the bill are properly completed, dated not earlier than the day on which the pension becomes due and attested by any of the persons mentioned in the footnote on the obverse side of the Form,

NOTE.—When it appears from the declaration that a pensioner has received a fresh accession to his or her private property or income, the fact, after payment, will be specially reported to the Deputy Controller of Military Pensions for a review of the rate of pension, if necessary.

- (ii) that pensions are not admitted to widows and female dependents who have married or re-married and to children who have attained the prescribed age-limits (see paragraphs 79 and 80).

(b) Pensions of children of warrant officers granted under the War Warrants in sterling weekly rates of 10s., 7s. 6d. and 6s. will cease on attaining the age of 16 years that is, pension will be paid up to and including the 16th birthday.

NOTE.—When a pension in respect of a child ceases to be payable, the second becomes entitled to the first child's pension rate and so on as laid down in note 2 above. Immediately on cessation of a pension to the first child the pension paying officer concerned will report the fact of cessation to the Deputy Controller of Military Pensions who will intimate the higher rate of pension admissible to the next child and take steps to notify the same in the pension circular.

81. The Pension Paying Officer should carefully scrutinise the declaration furnished by mothers or guardians on the reverse of pension bills and should report to the Deputy Controller of Military Pensions for instructions, cases in which children are declared to be not solely dependent on their mothers or guardians for their support and to have been otherwise provided for, or to have been maintained as free wards in the Lawrence Royal Military School, Sanawar, or in any other Lawrence School or College or in any other institution or orphanage which is wholly or partly maintained at Government expense.

82. Neglect to draw pensions.—Claims to arrears of pension preferred within a year will be investigated and paid at the discretion of the Pension Paying Officer. Those preferred after the expiration of one year will in each case be submitted together with an explanation of the cause of delay to the Deputy Controller of Military Pensions for instructions. When a pensioner does not appear to receive pension for four consecutive quarters, pension paying officer concerned should enquire into the cause of non-appearance of the pensioner to draw his/her pension and report to the Deputy Controller of Military Pensions, cases of non-drawals of pension for more than a year.

83. Transfer of pensions.—On receipt of a pensioner's application for transfer, the Pension Paying Officer will effect the transfer in the manner indicated in paragraphs 61 to 64.

84. Report of deaths.—Immediately on receipt of information of the death of a pensioner, the fact should be reported by the Pension Paying Officer to the Deputy Controller of Military Pensions who will, in the case of death of a widow who had pensionable children in her care, take the necessary action to grant to the children enhanced motherless rates of pension.

85. Pensions due to the estates of deceased pensioners.—Payment of pensions due to the estates of deceased pensioners will be regulated by the instructions contained in paragraphs 66 and 67.

CHAPTER IV.

Class III.—Orphan allowance of orphans of departmental warrant officers and of regimental warrant officers, non-commissioned officers and men of the British Army.

86. **Mode of payment.**—Orphan allowance is granted to the orphans of the classes mentioned above when admitted into a Lawrence Asylum or a recognised Orphanage or School (except the Lawrence Royal Military School, Sanawar). The Deputy Controller of Military Pensions will forward to the Pension Paying Officer the necessary authority for the payment of the allowance.

87. The allowance will be paid monthly in arrears on submission of bills on I. A. F. A.-322.

88. Payment should be made to the Secretary, Principal or Superintendent of the Institution to which the child is admitted.

89. In making payments it will be seen—

- (i) that the certificates of existence, residence and education of the orphans at the orphanage are furnished at the foot of the Form.
- (ii) that certificates that their mothers are residing in India are furnished.
- (iii) that, in the case of an orphan whose mother has remarried, a certificate that the step-father is unable or unwilling to support the child, is furnished with the first claim and that an entry to that effect is made thereafter in the 5th column of the bill Form.

90. **Cessation.**—The allowance ceases on the children attaining the age of 16, or on their being granted a pension.

CHAPTER V.

Class IV.—Capitation allowance for widows and orphans of British soldiers admitted into charitable institutions under the shelter scheme.

91. Capitation allowance is granted for women and children of European parentage who are the widows and orphans, respectively, of British soldiers living in poverty in India and are admitted into certain charitable institutions. Necessary instructions for the payment of the allowance will be issued by the Deputy Controller of Military Pensions.

92. Mode of payment.—The allowance will be paid monthly in arrears on submission of bills on I. A. F. A.-322 to those in charge of the Institution to which the widow or orphan is admitted. It will, however, be paid to the recipients provided they have specially been exempted from residing in any of the recognised institutions.

93. When payment is made, it will be seen—

- (i) that a certificate is furnished that the widow or orphan is actually residing in the institution.
- (ii) that when a widow is absent from the institution of which she is an inmate in order to undergo skilled medical treatment due to illness certified by a local doctor, the local doctor's certificate is furnished.
- (iii) that when a widow is on a visit to relatives or friends such visits are limited to one a year in the case of widows and their duration does not exceed one month.

NOTE.—Clauses (i) to (iii) above do not apply in a case where the recipient has been exempted by the competent authority from residing in a recognised institution.

- (iv) that the widow or orphan is not in receipt of a pension from any source.

94. Cessation.—Capitation allowance will be discontinued—

- (i) when the children attain 16 years of age (unless specially extended in the case of girls up to 18 years).
- (ii) when the children are admitted into Lawrence Royal Military School, Sanawar.
- (iii) when they are not actually residing in the institution except in the case of widows in the circumstances mentioned in clauses (ii) and (iii) of paragraph 93.

NOTE.—Clause (iii) is not applicable in a case where the recipient has been exempted by the competent authority from residing in a recognised institution.

- (iv) when they are in receipt of a pension.

95. Transfer.—A widow or orphan may be transferred with their respective capitation allowances from one recognised institution to another, when such a course is certified by the local doctor to be necessary for medical reasons. In such cases, the Pension Paying Officer will forward to the Deputy Controller of Military Pensions, the application for transfer and the medical certificate. On the transfer being sanctioned by the Deputy Controller of Military Pensions or other competent authority, the Pension Paying Officer will be informed. He will then effect the transfer of the payment of the allowance in the same manner as that of pensions.

CHAPTER VI.

Class V.—Pensions granted under the Civil Service Regulations to uncovenanted civil officers, clerks and others in "superior" services and their heirs.

96. **Mode of payment.**—In the case of new admissions to pension, pension certificates on I. A. F. A.-376 together with the pensioner's last pay certificate and specimen signature (if literate) will be forwarded to the Pension Paying Officer by the Deputy Controller of Military Pensions. Except in the case of pensioners who were gazetted officers or title holders a sheet containing the pensioner's left hand finger impressions will also be forwarded. The Disbursing Officer's half of the pension certificate will be retained by the Pension Paying Officer and the pensioner's half will be handed over to the pensioner after the first payment of his pension with a direction to the pensioner to produce it every time he appears to draw his pension.

97. Pensions will be paid monthly in arrears on submission of bills on I. A. F. A.-358. In order to facilitate payment and remove congestion of payment and handling of large sums of money by Pension Paymasters, cheques may be issued by the Pension Paymasters at Madras, Bangalore and Secunderabad to uncovenanted pensioners in respect of payments of their pensions exceeding Rs. 250 in each case, *e.g.*, arrears of pension, commutation of pension, etc., to be disbursed in a single payment.

98. Each payment of pension made is to be entered on the reverse both of the pensioner's half and of the Disbursing Officer's half of the pension certificate, both entries being attested at the time of payment by the signature of the Pension Paying Officer. Necessary notes of payment will also be made in the Payment Register in the respective monthly columns under the initials of the Pension Paying Officer. In respect, however, of payments made in the Presidency Town of Bombay, payments need not be recorded in the Disbursing Officer's half of the pension certificate.

99. In addition to the general instructions given in paragraph 7, the following further instructions should be observed when payments are made :—

- (i) All claims for first payment except those of family pensioners should be supported by the pensioner's last pay certificate.
- (ii) When the determination of a pension cannot be fixed on a precise date, a certificate that the exact date cannot be determined the pension has not happened should be furnished.
- (iii) A declaration in the following form should be furnished yearly from female pensioners of non-remarriage.

their marriage and attached to the bills for pension paid for December and June :—

“ I hereby declare that I am not married and that I have not been married during the past half-year.

_____ (widow).	} _____ of the late	”
_____ (daughter).		

“ We certify to the best of our knowledge and belief that the above declaration is correct.”

(To be signed by two responsible officers or well-known persons).

(iv) Payments to re-employed pensioners should be made in accordance with the instructions of the Deputy Controller of Military Pensions, see paragraph 107.

(v) A pension should under no circumstances be paid for the first time in arrears for more than one year without special instructions of the Deputy Controller of Military Pensions—see also paragraph 105.

100. **Identification.**—On appearance of a pensioner claiming payment of pension, his personal marks should be checked by the Pension Paying Officer and the signature to the receipt compared with the facsimile of the signature pasted on the Disbursing Officer's half of the pension certificate. If a pensioner cannot sign his name, his thumb impression on the receipt should be compared with the original impression attached to the pension certificate. A pensioner drawing pension for the first time should also be required to produce the copy of the order by which the sanction to his pension was communicated to him.

101. On the first appearance of a pensioner on or after April 1st of each year, the Pension Paying Officer should (except in the case of European ladies, persons who have been Gazetted Officers, persons who hold Government titles and persons who have been specially exempted by Government) take an impression of the thumb and all the fingers of the pensioner's left hand on the pension bill. The pensioner should then be identified from the particulars given in the Disbursing Officer's half of the pension certificate. Identification should also be made by an examination of the impressions given on the bill with those attached to the pension certificate, if the pensioner cannot be identified by other means with absolute certainty.

NOTE.—The above rule in regard to the taking of the finger impressions and their examination for purposes of identification is, however, subject to any modification that may be made by the Local Government. In the Bombay Presidency, for example, pensioners whose monthly pensions exceed Rs. 50 have been exempted from the operation of the rule and in the other cases thumb impression only instead of impressions of all the fingers is taken annually. In the C. P. pensioners drawing pensions of Rs. 30 per mensem, and over are exempted from the operation of the above rule

102. **Anticipatory pensions.**—Authority for payment of anticipatory pensions to pensioners pending final settlement of their pensions is communicated to Pension Paying Officers on I. A. F. A.-376 and payment should be made under the same rules as are applicable to final pensions.

103. When a final pension certificate is received in respect of a pensioner who is in receipt of an anticipatory pension, the total payments made on the anticipatory pension certificate should be adjusted from the first payment of the final pension and both halves of the anticipatory certificate should be returned to the Deputy Controller of Military Pensions for cancellation.

104. **Commutation of pension.**—When commutation of a portion of the pension of a pensioner has been sanctioned, the Deputy Controller of Military Pensions will forward the necessary authority to the Pension Paying Officer for the payment of the capitalised value to the pensioner. The amount should be disbursed immediately and pension reduced by its commuted portion from the date specified by the Deputy Controller of Military Pensions. When payment of the commuted value is made, necessary notes regarding the reduced rate of pension payable and the date from which it is payable should be entered in the appropriate column of the payment register. After payment both halves of the pension certificate must be returned without delay to the Deputy Controller of Military Pensions, who will issue a fresh pension certificate authorising payment of the reduced pension in future.

105. **Neglect to draw pension.**—If a pension remains undrawn for more than one year, the pension ceases to be payable. If a pensioner afterwards appears the Pension Paying Officer may renew his payments. But the arrears cannot be paid without special instructions from the Deputy Controller of Military Pensions if the pension in arrears is to be paid for the first time, or if the amount of the arrears exceeds Rs. 1,000. Such cases should be reported to the Deputy Controller of Military Pensions with the pensioner's explanation.

Pension Paying Officers should enquire into the cause of the non-appearance of any pensioner to draw his pension and report to the Deputy Controller of Military Pensions cases of non-drawals of pension for more than a year, if any.

106. **Renewal of pension certificates.**—When the reverse of a pension certificate is filled up or when the pensioners' half is found to be worn or torn, both halves may be renewed by the Pension Paying Officer without reference to the Deputy Controller of Military Pensions. If a pensioner loses his half of the pension certificate, a new certificate may, without reference to the Deputy Controller of Military Pensions, be issued by the Pension Paying Officer who should see that no payment is made on the half alleged to be lost, by a strict observance of the rule in paragraph 98. The renewed pension certificates should bear the old number, date and facsimile of the signature and the old ones should be retained by the Pension Paying Officer for one year and then destroyed. The original finger impressions should be attached to the new certificate. A note of the issue of the new pension certificates should also be made in the "Remarks" column of the Payment Register.

107. **Re-employed pensioners.**—A certificate of non-employment is printed on I. A. F. A.-358 and should be signed by all pensioners. If a

pensioner who is required to sign the certificate is re-employed either permanently or temporarily in a Government establishment or in an establishment paid from a Local Fund, during the period for which pension is claimed, he should furnish the necessary particulars therein and the Pension Paying Officer should report the case to the Deputy Controller of Military Pensions for instructions as to the payment of pension during employment. A note of his re-employment should be made in the "Remarks" column of the Payment Register.

108. **Transfer of pensions.**—Transfers of the payment of pension from one station to another are permitted when pensioners desire to receive their pensions permanently or for a prolonged period at a station other than that at which they have hitherto been paid.

109. **Transfer from one station to another within the area of the Deputy Controller of Military Pensions, Lahore.**—The Pension Paying Officer will forward the Disbursing Officer's half of the pension certificate (I. A. F. A.-376), the last pension certificate (I. A. F. A.-328) and the sheet of thumb and finger impressions of the pensioner to the Pension Paying Officer of the station to which pension is to be transferred to enable the latter to complete his Payment Register and to attach the last pension certificate, etc., as supporting vouchers to the first bill. A duplicate last pension certificate should at the same time be sent to the Deputy Controller of Military Pensions, Lahore.

110. **Transfer to a station within the audit area of the Controller of Military Accounts, Burma District.**—The Pension Paying Officer will forward the documents mentioned in paragraph 109 to the Deputy Controller of Military Pensions, Lahore, with a view to the transfer being arranged for by him.

111. **Transfer to England or the Colonies.**—The documents referred to in paragraph 109 with the exception of the duplicate last pension certificate will be forwarded to the Deputy Controller of Military Pensions who will provide the pensioner with a final last pension certificate (I. A. F. A.-359) or a Colonial Warrant (I. A. F. A.-375), as the case may be. The Pension Paying Officer will also furnish the Deputy Controller of Military Pensions with the following information and documents :—

- (i) Pensioner's full address in England or the Colony.
- (ii) Date of leaving India.
- (iii) Date of birth.
- (iv) Specimen signature of pensioner proceeding to a Colony.

112. **Report of deaths.**—On receipt of information of the death of a pensioner, the exact date of death should be intimated by the Pension Paying Officer to the Deputy Controller of Military Pensions for the completion of his records, the necessary entries being made at the same time in the Payment Register.

113. The death of a European *ex-officer* of the Military Accounts Department in receipt of pension should be reported in I. A. F. Z.-2054 to the Deputy Controller of Military Pensions, the necessary particulars being ascertained in communication with legal heirs or the local authorities.

114. Pensions due to the estates of deceased pensioners.—

(a) A pension is payable for the day on which the pensioner dies.

(b) On the death of a pensioner, payment of any arrears actually due may be made to his heirs provided they apply within one year of his death. It cannot be paid thereafter without the special instructions of the Deputy Controller of Military Pensions to whom all such belated applications with the heir's explanation for the delay should be submitted by the Pension Paying Officer.

(c) After payment of the arrears of pension, the pension certificate (I. A. F. A.-376) should be returned to the Deputy Controller of Military Pensions with a report of the date of death of the pensioner.

(d) Arrears should not be paid until the Pension Paying Officer has satisfied himself, by reference to his own records that there are no demands outstanding against the pensioner.

115. Subject to the provision of clause (b) of paragraph 114, the arrears of pension of a deceased pensioner may be paid to the heirs of the deceased, without the production of the usual legal authority, to the extent of Rs. 500 by the Pension Paying Officer, after such enquiry into the rights and title of the claimants as may be deemed sufficient. Any excess above Rs. 500 may similarly be paid under the orders of the Local Government on execution of an indemnity bond, with such sureties as it may require, if it is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of the Letters of Administration. Cases in which arrears exceed Rs. 500 and legal authority is not produced should, therefore, be submitted for the orders of the Local Government by Civil Treasury Officers and to the Deputy Controller of Military Pensions, Lahore, by other Pension Paying Officers.

In any case of doubt, payment should be made only to the person producing legal authority.

116. Claims to arrears of pension due to the estates of deceased pensioners should be supported by (i) the Death Certificate of the deceased, (ii) his Pension Certificate (if no Pension Certificate has been issued, the copy of the order in which sanction to the pension was communicated to the pensioner or his heir), and (iii) the indemnity bond on I. A. F. A.-642 in cases in which the claims exceed Rs. 500.

NOTE 1.—The Death Certificate should be signed by a gentleman of or above the rank of a Civil Assistant Surgeon.

NOTE 2.—The extract from the Death Register or burial certificate may be accepted in lieu of the Death Certificate, and the probate of the Will or Letters of Administration in lieu of the indemnity bond (I. A. F. A.-642).

NOTE 3.—If there be two or more legal heirs, the bill should be signed by all of them and one of them should be authorised by the others to draw the arrears.

NOTE 4.—If the legal heirs are minors, the bill should be signed by their legal or other duly appointed guardian and should be supported by a legal guardianship certificate signed by a Magistrate.

CHAPTER VII.

Class VI.—Indian Military Pensioners.

- (a) Indian Officers (including those holding Honorary King's Commissions), Non-Commissioned Officers and men of the Indian Army and Regimental and Departmental followers granted pensions under Military Rules.
- (b) Departmental and Regimental followers granted pensions under C. S. R.
- (c) Indian Soldiers of a local (Asiatic) Company of Royal Garrison Artillery, e.g., Hong-Kong and Singapore Royal Garrison Artillery, Hong-Kong Regiment, Ceylon and Mauritius Royal Artillery, etc., granted pensions by the War Office, London.

117. In the case of new admissions to pension of pensioners referred to at (a) above, the Pension Paying Officer will be furnished direct by the Officer Commanding the man's unit (or by the Head of the Office or Department in which the pensioner served) with the pensioner's descriptive roll (I. A. F. A.-369). The Controller admitting the individual to pension will, besides notifying the grant of pension in his pension circulars, prepare the pensioner's pension certificate (I. A. F. A.-373) and forward it to the Officer Commanding concerned, who will transmit the document to the pensioner with a last pay certificate (I. A. F. A.-447). In the case of a sub-assistant surgeon, a no-demand certificate on I. A. F. A.-450 will also be sent by the Officer Commanding. These documents and the printed pension circulars are the authority on which the Pension Paying Officer will pay the pension.

(b) In the case of new admissions to pension of pensioners referred to at (b) above, the pension certificates on I. A. F. A.-376 and the pensioner's last pay certificate will be forwarded to Pension Paying Officers concerned by the Deputy Controller of Military Pensions. A sheet containing the pensioner's left hand finger impressions will also be forwarded. The Disbursing Officer's half of the pension certificate will be retained by the Pension Paying Officer and pensioner's half will be handed over to the pensioner after the first payment of his pension with a direction to the pensioner to produce it every time he appears to draw his pension.

(c) In the case of new admissions to pension of pensioners referred to at (c) above, the War Office Descriptive return (A. F. D.-400) and pension certificate of the pensioner (I. A. F. A.-373) will be forwarded to the Pension Paying Officer by the Deputy Controller of Military Pensions. In these cases last pay certificates are not issued and pension is, therefore, payable to each pensioner from the date noted in the pension papers and the pension circulars. For special rules in regard to these pensioners see paragraph 163.

118. Assignments of land revenue when they are to be paid in cash to Indian Officers will be notified in pension circulars and will be paid by Pension Paying Officers half yearly in arrears. Pensions.

in lieu of assignment of land revenue and jagir allowance will be paid in the same manner as military pensions. But these payments should be recorded in separate disbursement schedules to facilitate compilation in the office of the Deputy Controller of Military Pensions.

119. Completion of check register.—On receipt of the pension circulars notifying the grant of pensions (*vide* para. 3) the Pension Paying Officer should carefully go through them to see whether any pensioner has been granted pension payable at his office or treasury; if so, he should allot the next Treasury serial number or numbers available to the new Indian Military pensioner or pensioners appearing in the pension circular in question and copy the particulars of pensioners from the pension circulars into the Check Register of the office or treasury, noting the serial numbers allotted to each pensioner in the pension circular as well, for future reference. Care should be taken to see whether the pension is temporary and if so, the word "temporary" and the date of expiry of the pension will be noted in red ink in the register.

(ii) If the Descriptive Roll (I. A. F. A.-369) or pension certificate (in the case of Regimental or Departmental followers pensioned under civil rules I. A. F. A.-376) has not been received, Pension Paying Officers should take immediate steps to call for these documents so that delay may not occur in paying pensions. See para. 117.

(iii) On receipt of the descriptive roll and pension certificate (when presented in the case of Indian military pensioners granted pension under military rules) the Pension Paying Officer should note the Treasury serial number of the pensioner in bold figures and in red ink above the Descriptive serial number on these documents and then proceed carefully to compare the entries in these documents with those in the check register. The columns of the check register which remained blank after posting the pension circulars, should be completed. The entry "recorded in the Check Register" in the descriptive roll will be signed by the Pension Paying Officer in the space provided for the purpose.

(iv) In the event of the Descriptive Roll or pension certificate (when presented as stated above) being incomplete or incorrect in any respect, they should be returned for completion or correction to the officer from whom they were received.

(v) Great care should be taken in copying into the check register all the particulars from the relevant documents to avoid errors and all entries in the check register should be attested by the Pension Paying Officer.

(vi) On receipt of an intimation of transfer of a pensioner for payment from another Pension Paying Officer—Treasury or Post Office, the Pension Paying Officer to whose payment the pensioner has been transferred, will proceed to allot the next available Treasury serial number to the pensioner and make entries in the check register with reference to the Descriptive Roll received by him.

(vii) In the case of new admission, if the pensioner has not appeared to receive his or her pension on due date, he or she should be sent a

notice to attend the Pension Paying Office with instructions as to the documents to be presented and the witnesses, etc., required for his or her identification, *vide* paras. 121 and 123.

(viii) At the close of each month, the Pension Paying Officer will prepare forms No. 1 (I. A. F. A.-383-A) and II (I. A. F. A.-390) from the check register and furnish the same to the Deputy Controller of Military Pensions, so as to reach the latter by the 10th of the month following that to which they pertain. Form No. I will show the particulars of the pensioners struck off his check register on transfer, etc., and Form No. II will show the particulars of pensioners brought on his check register, during the month.

(ix) The Treasury serial numbers should be quoted in all correspondence with the Deputy Controller of Military Pensions, and while recording payments in I. A. F. A.-380 (Payment Schedule), as otherwise the Deputy Controller of Military Pensions will not be able to readily trace the name of the pensioner in his records.

120. Identification.—A pensioner will be identified at the time of each payment by carefully comparing his personal appearance and any peculiar marks which he may bear with his description in the check register and by questioning him as to his late corps, rank, regimental number, descriptive number, etc. An applicant for the first payment of a pension whether the pension is newly granted or transferred from another pension paying agency must, in addition, be identified by taking impressions of the ball of the thumb and all the fingers of his left hand and comparing them, respectively, with the impressions given in the descriptive roll (except in the case of Indian Officers and Senior Sub-Assistant Surgeons).

121. On the first appearance of a pensioner to draw his pension (except Indian Officers and Sub-Assistant Surgeons) he will be required to name two other pensioners drawing their pensions from the same office as guarantors for his identity who will be held responsible in the event of any attempt at fraud. Sufficient time will, of course, be allowed to parties newly settled at a station to find guarantors, and in the event of pensioners not being available, any other respectable persons may be accepted as guarantors. Pension Paying Officers will explain to guarantors the nature of their responsibility, impressing upon them that it will be their duty, as far as their knowledge extends, to report the death of the pensioners for whom they are responsible and to bring to notice any attempt at fraud, either by personation or otherwise, with which they may be acquainted. The guarantors will be asked to sign in token of acceptance in the place provided in the Descriptive roll which will be retained by the Pension Paying Officer. The names of guarantors will also be entered in the Check Register. On the transfer of a pensioner to another station he should be required to furnish fresh guarantors at the new station.

NOTE.—If the Pension Paying Officer is not satisfied as to the identity of a claimant, he should withhold payment pending an enquiry which should be addressed at once to the Deputy Commissioner or the Collector of the district. Such action, however, should be taken only when there are good reasons for doubt, and not merely because a man's appearance does not tally exactly with his description, when in all other respects he has established his identity and has produced guarantors.

122. On the first appearance of a pensioner on or after April 1st of each year the Pension Paying Officer will, except in the cases of pensioners in Note 2 below, take an impression of the thumb and all the fingers of the pensioner's left hand on the pension bill. Identification should then be made by an examination of the impressions given on the bill with those taken on the descriptive roll, if the pensioner cannot be identified by other means with absolute certainty. With a view to ensuring that all pensioners in the payment of a Pension Paying Officer are so examined during the year, necessary notes regarding the identification of pensioners should be made against their names in the remarks column of the check register opposite to the yearly column concerned. A certificate to this effect should be given at the end of the schedule of payments rendered in April in each year and in the subsequent months in which any pensioner is paid for the first time after 1st April.

NOTE 1.—The above rule in regard to the taking of the finger impressions and their examination for purposes of identification is, however, subject to any modification that may be made by the Local Government. In the Bombay Presidency pensioners whose monthly pensions exceed Rs. 50 have been exempted from the operation of the rule and in the other cases thumb impression only instead of impressions of all the fingers is taken annually. In the Central Provinces, pensioners drawing pensions of Rs. 30 p. m. and over are exempted from the operation of the above rule.

NOTE 2.—Subject to note 1 above, all persons are liable to the operation of the rule except persons who have been Gazetted officers, persons who hold Government titles, and persons who have been specially exempted by Government.

123. On a new pensioner appearing at the pension paying office for the first time with his last pay certificate and pension certificate and a no-demand certificate on I. A. F. A-450 in the case of a sub-Assistant surgeon the documents produced should be checked with the descriptive roll and the check register. It should also be seen (i) whether the date following that up to which the pensioner is shown to have received regimental pay, etc., in the last pay certificate corresponds with the date from which he was pensioned as noted in the Descriptive roll and (2) if an advance of pension was made to the pensioner, whether the entries in the Last Pay Certificate regarding the amount of advance agree with the corresponding entries in the Descriptive Roll. If any discrepancy is noticed payment should be withheld and the relative documents should be sent immediately to the Officer Commanding the man's unit for rectification of the error. The Pensioner should be informed of the situation and instructed to appear at the pension paying office when called for and this should be done as expeditiously as possible on receipt back of the pension papers.

124. The Pension Paying Officer will, after identification has been made as in paragraphs 120 and 121, satisfy himself that the entries in the pensioner's descriptive roll as regards his residence, next-of-kin, etc., are correct. If the column "Next-of-kin, etc.", on page 3 of the roll has not been completed under the signature of the pensioner, he should be asked to complete the same in the presence of the Pension

Paying Officer. Any subsequent alterations thereto should also be attested by the pensioner.

125. In the case of pensioners in receipt of allowances for the Order of Merit, Victoria Cross, or Military Cross, enquiries as in paragraph 150 should be made.

126. If the pensioner is entitled to rice money, the rules in paragraphs 157 to 159 regarding forfeiture of rice money will be explained to him and a note to that effect made in his pension certificate under the signature of the Pension Paying Officer.

127. The pensioner will be cautioned that his pension certificate should be produced on every occasion on which he may appear for payment and that it cannot be mortgaged or transferred as the pension is payable only to the individual in whose name the certificate is granted, or to his authorised Agent in special cases.

128. The pensioner should, after first payment, be informed of the date on which he is next to present himself to receive his pension. In assigning particular dates to pensioners for their attendance, their individual convenience should be consulted, in the way of allowing friends or residents in the same village to come together on the same date. Pensioners may, when they can show good reason, be allowed to change the dates of their attendance. The pensioner should also be informed of the treasury serial number allotted to him and it should be explained to him that he should invariably quote his Treasury serial number in all future communications that he may have to make, as otherwise, in the absence of the treasury serial number it may be difficult to trace his papers.

129. **Mode of payment.**—The Indian Military pensioners will be paid their pensions in arrears as under :—

Name of Province or Station.	Mode of payment.
Madras, Bombay, Central Provinces, Jodhpur and Pension paying stations in Arabia, Persia and Iraq.	Monthly in arrears.
United Provinces	Quarterly in arrears for a period of three months or multiples thereof which need not correspond to the official quarters of the year.
Bengal, Bihar and Orissa, Assam, Nepal and the pensioners paid by treasuries in the Punjab and N.-W. F. P. through money orders.	Quarterly in arrears, <i>viz.</i> , for the quarters ending 31st March, 30th June, 30th September and 31st December on or after the 1st April, 1st July, 1st October and 1st January, respectively.

Name of Province or Station.	Mode of payment.
Gwalior, Jhalawar, Mhow, Indore, Rajpipla, Sambalpur, Bhopal, Jaisalmer, Udaipur, Mount Abu, Kherwara, Kotah, Sambhar, Ajmer, Deoli, Bikaner and Erinpura.	Quarterly in arrears, viz., for the quarters ending 31st March, 30th June, 30th September and 31st December on or after the 1st April, 1st July, 1st October and 1st January, respectively.
Bharatpur, Karauli, Dholpur, Rewa, Nagod.	Quarterly in arrears in February, May, August and November for official quarters ending 31st December, 31st March, 30th June and 30th September, respectively.
Alwar and Jaipur	.. Half yearly (in arrears) in April and October.

NOTE 1.—In the case of quarterly payments if the pensioners do not attend to receive the payment of their pensions on the dates fixed for their appearance but at a later date before another full quarter's pension has fallen due, they will only be paid to the end of the quarter preceding the date fixed for their appearance.

NOTE 2.—The Indian Military pensioners residing in the District of the Santal Parganas are allowed to draw their pensions from Dumka treasury monthly instead of quarterly.

NOTE 3.—In the case of quarterly payments of pensions Indian officers holding honorary King's Commissions or granted honorary rank of Captain or Lieutenant on retirement may be allowed to draw their pensions monthly in arrears if they so desire.

130. Pensioners above age of 70 years.—Payments of pensions to pensioners above the age of 70 years should not be made without verifying the fact of their existence. A certificate to this effect which is printed at the end of disbursement schedules (I. A. F. A.-380 or I. A. F. A.-380-A) should be signed by the Pension Paying Officer when the stipends of any such pensioners are charged.

131. Payments should be made in the presence of the Pension Paying Officer, the Check Register and the Schedule of payments (I. A. F. A.-380 or 380-A) being placed before him. The Pension Paying Officer will identify the pensioners by reference to the Check Register. He will see that all the requisite certificates have been furnished by the pensioners and on being satisfied as to their completion etc., he will cause the amounts due to be paid over to them and will enter under his dated initials the amounts paid and the date of payment (1) in the Schedule (2) in the Check Register and (3) on the pensioner's Pension Certificate. The signatures or marks of pensioners should be obtained in the appropriate column of the schedule. The descriptive and treasury serial numbers shown in their documents should be correctly entered in the schedules. In no case should the regimental number of a pensioner be entered in the schedule. The certificates printed at the foot of the schedule forms should be signed by the Pension Paying Officers and dated. Any correction or alteration

in the schedule should be initialled by the Pension Paying Officer. The grand total of the schedule should always be entered in words as well as in figures. All supporting vouchers sent in support of any payments included in the schedule should be numbered in consecutive series for each schedule. A list of these vouchers should accompany the schedule and the number of the voucher cited against the particular payment supported by it. All the vouchers should be securely attached to the schedules they accompany.

132. In preparing the schedules (I. A. F. A.-380) care should be taken to see that War and Ordinary pensions are not grouped together. Separate schedules should be used for War pensions and ordinary pensions. All pensioners mentioned at the heading of this Chapter who are in receipt of War pensions should be paid in the schedule of War pensions and those who are in receipt of ordinary pensions should be paid in the schedule of ordinary pensions. On the front page of the schedule the name of the pension paying station and the class of pensioners (War or Ordinary) should be stated.

NOTE 1.—In the case of pensioners paid on I. A. F. A.-380 (a) the class of pension (ordinary or War) should be inserted in red ink on the top of each schedule.

NOTE 2.—War pensions of N. W. F. and Aden are classified as ordinary charges and should, therefore, be included in the schedules of ordinary pensions.

133. **Change Statement.**—In addition to the schedules referred to in para. 132 a separate schedule on I. A. F. A.-380 or 380 (a) for each class of pensioners should be prepared by the Pension Paying Officer in respect of the undermentioned kinds of payment and attached to the respective class of schedules of payment. This special schedule should be written up by the Pension Paying Officers in the course of payments for any particular month and should be prominently marked in red ink "Change Statement". When there are no payments of any of the classes specified below, a Nil change statement should accompany the payment schedule.

Schedule Number.	Particulars of payments.	Supporting vouchers.
A.	Arrear payments of over one year authorised by the Deputy Controller of Military Pensions.	Memorandum authorising arrears (in original).
B.	First payment to pensioners admitted to pension establishment.	Last Pay Certificate together with a no-demand certificate on I. A. F. A.-450 in the case of a sub-assistant surgeon.
C.	Last payment of pension due to stoppage on account of marriage or re-marriage and pension sanctioned for limited periods and those stopped under special orders on account of Misconduct.	Descriptive* Rolls.

* The pension certificates will be returned to the pensioners after making thereon a note of the reason for discontinuance of the pension under the signature of the Pension Paying Officer. The Pension Paying Officer should impress on ex-pensioners the importance of carefully retaining the certificate that is given to them.

Schedule Number.	Particulars of payments.	Supporting vouchers.
D.	Payments to the heirs of deceased pensioners.	<p>Pension certificate, Descriptive Roll, death certificate, Declaration of heirship, heirship certificate (where necessary). Declaration of non-employment and Declarations in terms of para. 175 in the case of female family pensioners (other than those granted pension for life) and all female jangi inam holders.</p> <p>To be obtained from heirs duly attested by competent witnesses.</p>
E.	Cessation of pension due to re-employment.	I. A. F. A. 379.
F.	Adjustment on account of increase or decrease in pension consequent on the issue of corrigendum.	Reference to pension circular to be given.

134. Before payment is made it will be seen that the general instructions as regards stamps, income-tax, etc., given in paragraph 7 are observed as far as they are applicable. It will further be seen :—

- (i) that the first payment of pension to a pensioner is made on production of a last pay certificate and a no-demand certificate on I. A. F. A. 450 in the case of a sub-assistant surgeon from the Officer Commanding his unit ;

NOTE.—The name, rank, regimental or departmental number, the Corps or Department of the pensioner and the date following that up to which he was paid his regimental or departmental pay and allowances as shown in the last pay certificate must correspond with the particulars recorded in the Check Register. The last pay certificate must, as a rule, be the original one. If it is marked "Duplicate" a reference should be made to the officer by whom it was issued enquiring the circumstances under which the duplicate was granted and his reply should be attached to the last pay certificate which will be forwarded with the schedule of Payments in which the first pension is charged. If the original should subsequently be forthcoming it should be forwarded to the Deputy Controller of Military Pensions.

- (ii) that in the case of a pensioner who has drawn an advance of pension on discharge from his Officer Commanding, his pension is paid from the date following that up to which this advance extends ;

- (iii) that a temporary pension is not paid beyond the day on which it expires, and that when the pension has ceased the pensioner is instructed to apply to the Officer Commanding the unit for continuance of the pension if necessary ;
- (iv) that the signature or mark of the pensioner to the non-employment certificate at space provided for the purpose in the schedule (I. A. F. A. 380, or 380-A) is taken, or that I. A. F. A. 379 is completed as required by paragraph 139 and that payments to re-employed pensioners are made in accordance with paragraph 138 ;
- (v) that rice money is not paid when the pensioner is employed in any capacity (public or private) or is in receipt of a second pension, *vide* paragraph 157 ;
- (vi) that, except where specially provided otherwise, no individual draws more than one pension ; and
- (vii) that the instructions contained in para. 32 (b) are observed in the case of pensioners convicted of serious crime or guilty of grave misconduct.

135. **Arrears of Pensions.**—In the case of claims for arrears of pensions made within a period of twelve months from the date on which the payment fell due, a written explanation should be obtained from the pensioner as to the cause of his absence, and if it is satisfactory, that is, if the pensioner has given good and sufficient reasons to account for his inability to attend, payment may be made of the amount due, and the pensioner's explanation should be filed in the office of the Pension Paying Officer. If the pensioner's explanation is not satisfactory, payment should be withheld and the explanation submitted at once to the Deputy Controller of Military Pensions. When an Indian military pensioner fails to draw his or her pension for a period of twelve months enquiries should be instituted to ascertain whether the pensioner is dead or alive.

II. In the case of claims for arrears of pensions preferred after the expiration of one year but within three years from the date on which the payment fell due, payment should be withheld, and the pensioner's explanation for failing to attend earlier should be obtained and submitted at once to the Deputy Controller* of Military Pensions, stating the date from which arrears of pension are due.

III. Pensioners who have failed to appear for payment for three consecutive years should be treated as dead and the Descriptive Rolls returned to the Deputy Controller Military Pensions. Their names should be struck off the register with the remark "Failed to appear for three years : treated as dead". If a pensioner appears for payment after the name has been thus struck off the register, the pensioner's explanation should be obtained and submitted at once to the Deputy Controller* of Military Pensions who may admit the pensioner to the pension establishment at his discretion.

*For other officers who are empowered to sanction arrears of pension see the notes under para. 137.

136. Claims to arrears of pension due to Indians of the Hong-Kong and Singapore Royal Garrison Artillery, etc., in receipt of Chelsea pensions will be dealt with as in paragraph 135, but in no case will arrears be allowed for more than three years.

137. Prior to the submission of claims to arrears of pension to the Deputy Controller of Military Pensions for sanction, they should be thoroughly investigated by the Pension Paying Officer and the cause of the absence of the pensioner ascertained, particular enquiries being made whether their absence was due to their having been kept in confinement or employment at any other station, etc. The pensioner's deposition should be taken down and compared with those of the two witnesses (military pensioners or respectable persons known to the Pension Paying Officer) whom the pensioner should be asked to produce. They should be forwarded to the Deputy Controller of Military Pensions with the Pension Paying Officer's remarks whether the statements made therein are credible, and whether they believe the claimants to be the real persons who were granted pensions on comparing the marks of identification noted in their pension documents with those on their persons.

In addition to the above the following information should be furnished.

- (i) The date up to and for which the pensioner was last paid and the rate at which paid.
- (ii) The period up to and for which arrears are due and the amount involved.
- (iii) Whether the pensioner has all along been in his payment during the period for which arrears have been claimed. If not, the date from which and the name of the Pension Paying Officer from whose payment he was transferred should be stated.
- (iv) A certificate signed by the Pension Paying Officer to the effect has he has verified from his records that the amount claimed has not been previously drawn by the pensioner.
- (v) Private address of the pensioner.
- (vi) If the pensioner was re-employed, whether the fact of his re-employment was brought to the notice of the audit office and if so, the number and date of the audit office authority for the payment of pension in addition to re-employed pay should be quoted.
- (vii) The reason as to why the claim could not be submitted earlier, should be definitely stated.
- (viii) The original pension certificate.

NOTE 1.—In the case of pensioners who draw their pensions from the following treasuries, the officers mentioned against the treasuries can settle claims preferred after the expiration of one year, but within three years without a reference to the audit officer.

Treasuries.	Officers.
Katamandu ..	The British Envoy at the Court of Nepal.
Gorakhpur, Gonda ..	The Reeruiting Officer or Assistant Reeruiting Officer, for Gurkhas.
Darjeeling ..	The Assistant Reeruiting Officer, Ghum.
Darbhanga, Purneah ..	The Assistant Reeruiting Officer, Ghoom or the Collectors, Darbhanga and Purnea, as the case may be.
Bahraich ..	The Deputy Commissioner, Bahraich.

The above-mentioned officers may also in the case of Gurkha pensioners, re-admit pensions at their discretion, after the expiry of three years but in such cases the pensioner's explanation for non-drawal of pension should be submitted in support of the first payment.

NOTE 2.—In the case of Indian military pensioners paid by the State Auditor, Marwar State, Jodhpur, the Finance member at Jodhpur, so long as the post is held by a lent officer of the British Government is authorised to accord sanction to the payment of claims to pension preferred within three years provided the explanation given by the pensioner is considered satisfactory in all respects. Sanction so accorded by that officer should accompany the payment schedule.

NOTE 3.—The sanction to resume pension given by any of the officers mentioned in note I with the pensioner's explanation of the circumstances in which pension was not drawn should be submitted in support of the first payment.

138. Re-employed pensioners.—The following rules govern the claims of Indian Military Pensioners to draw their pensions in addition to pay on re-employment :—

- (1) When re-employed in a civil capacity, the question whether pension can be drawn in addition to the pay of the new appointment has to be settled under Article 525, etc., of the Civil Service Regulations.
- (2) When re-employed in a military capacity.
 - (a) If re-enrolled or attested, or re-employed in appointments the incumbents of which are required to be enrolled or attested under the Indian Army Act of 1911, pension will be held in abeyance for the time being.
 - (b) If not re-enrolled or re-attested, pension *plus* pay of appointment will be admissible, except to Sub-Assistant Surgeons whose pensions will be held in abeyance.

Before pension is disbursed to such pensioners, all cases coming under categories (1) and (2) should be reported to the Deputy Controller of Military Pensions for orders regarding payment of pension in addition to re-employed pay.

NOTE 1.—The following information, which should be obtained from the employers of the pensioners, should be furnished to the Deputy Controller of Military Pensions when reporting cases of re-employment.

- (i) Capacity in which re-employed.
- (ii) Date from which re-employed.
- (iii) Rate of re-employed pay.
- (iv) Whether provided with free quarters and clothing and if so, the money value thereof.
- (v) Date up to which pension has been last paid.
- (vi) If re-employed in military capacity, whether the pensioner has been re-enrolled or attested or re-employed in an appointment the incumbents of which are required to be enrolled or attested under the Indian Army Act.

NOTE 2.—As regards re-employment of Madras pensioners in receipt of rice money, see paragraphs 157 to 159.

139. With a view to ensuring that pensions are not improperly drawn by pensioners re-employed under Government, Pension Paying Officers should invariably ask all pensioners on each occasion whether they have been re-employed in Government service during the period for which pension is claimed and take the signature or mark of the pensioner to the non-employment certificate in I. A. F. A. 380 or I. A. F. A. 380 (a) and in cases of pensioners re-employed, obtain declarations on I. A. F. A. 379 at the time of each payment of pension. All fresh cases of re-employment should then be reported to the Deputy Controller of Military Pensions in accordance with the instructions in paragraph 138.

The declarations on I. A. F. A. 379 will be sent to the Deputy Controller of Military Pensions with the monthly schedules of payment.

NOTE.—Pensioners drawing pensions from Legation Treasury under the British Envoy at the Court of Nepal are exempt from furnishing the declaration of non-employment.

140. Cancelled.

141. Deaths.—On receipt of authenticated information by the Pension Paying Officer about the death of a pensioner the fact will be noted in the check register and death report on I. A. F. A. 387 should be furnished to the Deputy Controller of Military Pensions. The death of a recipient of an assignment of land revenue or special pension in lieu of assignment of land revenue or Jagir allowance will be specially reported to the Deputy Controller of Military Pensions who will take steps for continuance of the award, at a reduced rate, to the heirs if admissible.

142. Pensions due to the Estates of Deceased Pensioners.—The Pension Paying Officer should make it known both verbally and by means of notices in the vernacular hung up at some convenient place in or near the Paying Office that the death of a pensioner must be immediately reported and payment of arrears claimed, failing which all arrears lapse to the State at the end of three years.

143. Pensioners being allowed to register the names of their heirs in the Paying Office, arrears due to deceased pensioners may be paid by the Pension Paying Officer to the heir of the deceased as recorded in the descriptive roll and in the Check Register on submission of (1) a Death certificate signed by a responsible officer, (2) the deceased's pension certificate and (3) a declaration of heirship on I. A. F. A. 381. The Pension Paying Officer is responsible that the heir's name is entered in the Check Register opposite to the pensioner's name.

If there be more than one nominated heir the arrears should be paid to the one who produces written authority from other nominated heirs waiving their claims in his favour or a certificate of heirship from a civil court, unless all the nominated heirs attend together to receive payment in which case payment of the amount should be made to them in equal shares without requiring the production of a certificate from a civil court.

144. Pensioners should be encouraged by Pension Paying Officers to make such nomination during their life time. If such registration has not been made in any case, the Pension Paying Officer will pay the arrears to the person who will produce an heirship certificate from one of the under-mentioned officers or other competent civil authority of the District in which the deceased pensioner resided, declaring such person to be entitled to receive the arrears :—

Commissioner, Deputy Commissioner, Assistant Commissioner, Collector, Deputy Collector or Assistant Collector of at least 3 years' standing, who will grant such a certificate to such a person as shall upon enquiry appear to him to be best entitled to receive payment, either as a sole heir or as principal representative of all the heirs. For example, if the pensioner has left a widow and sons, the certificate will be given to the eldest son if of full age, or to the widow as the guardian of sons, if the sons are minors. Heirship certificates granted by a Magistrate or a Political Agent or any responsible officer in an Indian State, where the above-mentioned officers are not available, may be accepted. Where the above-mentioned officers are not available, a certificate of heirship signed by Justice of Peace may be accepted. If there is reasonable doubt regarding a claimant's title to the arrears, payment should only be made to the administrator appointed by the Civil Court. If the claimant is a minor, payment will be made to the legal guardian, and when there is none, to the person appointed by a Court of Law.

NOTE 1.—In case where inconvenience is expected to be caused to the heir in obtaining the heirship certificate from one of the abovementioned civil officers and where the amount of arrears does not exceed Rs. 100, the payment may be made by the Pension Paying Officers on the production of certificates of verification signed by three Indian Officers of that area, who may be either on the effective or on the pension list. In cases of effective Indian officers, the regiments to which they belong and in cases of pensioned officers, the descriptive serial numbers and the particular treasury serial numbers assigned to them should be clearly stated on the heirship certificate so granted.

NOTE 2.—Arrears due to the estate of a deceased Indian military pensioner who drew his pension from the Nepal Treasury will be paid by the British Envoy. In the case of Gurkha pensioners the certificate of death and heirship granted by the local Nepalese Durbar Official must be countersigned by the British Envoy or the Recruiting Officer for Gurkhas.

145. The claimant will be required to prove that he or she is the person entitled to receive the arrears of pension due to the estate of the deceased pensioner and to furnish at least two witnesses that he or she is the person he or she represents himself or herself to be. The witnesses should be warned of the responsibility they are undertaking. These witnesses should be either pensioners or some persons in the employ of Government and security shall be taken on I. A. F. A. 381. The arrears due up to and including the date of death should be paid.

*Exception :—*In the case of heirs paid in the United Provinces, the heir may be identified at least by the Mukhia and the Chowkidar of the village.

146. Claims to arrears of pension preferred within 3 years of the pensioner's death will be investigated and paid by the Pension Paying Officers. The previous sanction of the Deputy Controller of Military Pensions to the payment of arrears is required in the following cases :—

- (1) Claims preferred after the expiration of three years from date of death.
- (2) Claims to sums in excess of Rs. 100 preferred after twelve months from date of death.
- (3) Claims to arrears for periods in excess of twelve months.

NOTE I.—Claims to arrears of pension on account of deceased Gurkha pensioners will, however, be disposed of finally by the officers mentioned in note 1 to paragraph 137 instead of by the Pension Paying Officer or the Deputy Controller of Military Pensions.

NOTE II.—In the cases in which the exact date of a military pensioner's death cannot be ascertained, the Deputy Controller of Military Pensions is empowered to admit arrears of pension for the entire month in which the casualty occurred but where the month or year of death is not known, the payment of arrears will be limited to a period of one month. Sanction to the payment of arrears in such cases will be accorded by the Deputy Controller of Military Pensions.

147. The Pension Paying Officer having satisfied himself that the claimant is entitled to the arrears due to the estate of the deceased pensioner will pay the amount, initialling the schedule and noting the date of payment in the Check Register. The name, rank, corps and the treasury serial number of the deceased as well as the amount paid should be entered in red ink at the end of the appropriate schedule. In the column of "Remarks", will be given full particulars, i.e., date of death, arrears claimed, signature or attested mark of the payee, also whether such payee is the nominated heir. The payment should be vouched for by the death certificate, declaration of heirship (together with heirship certificate where necessary), descriptive roll and pension certificate with the following endorsement thereon :—

"Died on the.....day of.....19... Arrears
claimed on the.....day of.....19..."

Arrears from.....day of.....19...,
 the.....day of.....19..., amount
 ing to Rs.....paid t
 his Registered nominated
legal heir in my presence (or remitted t
for payment to the heir).''

Pension Paying Officer

Station.....

Date.....

NOTE 1.—If the heir is serving in the Army or is otherwise employed and is unable to attend personally to receive payment, arrears of pension may on his application be remitted to him care of the Officer Commanding the regiment or other officer to whom he is subordinate.

NOTE 2.—If no claim to the arrears of pension due to the estate of a deceased pensioner is received within 3 years from the date of the pensioner's death, the name of the pensioner should be struck off the register with the remark "No claim received within 3 years from date of pensioner's death" and his pension papers submitted to the Deputy Controller of Military Pensions.

NOTE 3.—Arrears in excess of Rs. 500 due to the estate of a deceased pensioner will be paid to the nominated heir on his furnishing an indemnity bond on I. A. F. A. 642 duly stamped as required according to the instructions at the foot of the form, and on his establishing his identity as the nominated heir on the security of two Indian military pensioners or some well known and respectable persons.

NOTE 4.—Certificates of employment, non-employment, non-marriage or widowhood, etc., in respect of the deceased for the period for which pension is claimed should be obtained from the heir of the deceased duly attested by competent witnesses before arrears of pension due to the estate of the deceased are paid.

NOTE 5.—If the heir is residing at a station other than that at which pension was paid, the account may be transferred to the pension paying office nearest to the heirs' place of residence if so desired by the heir.

148. Pension Paying Officers are authorised to disburse from the balance of pension due to pensioners who die leaving no relatives the reasonable funeral expenses to the persons who incur them and their acquittances should be forwarded with the disbursement schedules in which the amounts are charged.

149. Allowances for order of Merit, Victoria Cross, Military Cross and order of British India and Annuities.—The allowance for the Order of Merit is paid under the same rules as pensions, as far as they are applicable. It is continued till death (if a member is sentenced to death—to date of conviction). It may be forfeited for misconduct in the circumstances mentioned in paragraph 32.

150. Pensioners drawing Order of Merit allowance should invariably be asked if they are legally married, and if the wife is alive, to state her name, which should be entered in the Check Register. In the case of a

plurality of wives, the names should be entered according to the dates of marriage. If the wife whose name is borne on the Check Register is dead and if the pensioner is re-married, the necessary alterations should be made in the Check Register and attested by the Pension Paying Officer. Immediately on receipt of intimation of the death of a pensioner in receipt of Order of Merit Allowance, the Pension Paying Officer will ascertain whether the pensioner's widow is alive and if so, will instruct her to apply to the Deputy Controller of Military Pensions for the continuance of the allowance to her. In a case of plurality of wives, the first wife married has the preference.

151. The allowance for the Victoria Cross and Military Cross should be paid under the same rules as pensions as far as they apply. The allowance for the Victoria Cross cannot be drawn in addition to the allowance for the Indian Order of Merit or the Military Cross. The latter will be surrendered. The allowance for the Military Cross cannot be drawn in addition to the Order of Merit allowance. These allowances are continued to the widow, if any, of the recipient and on receipt of information of the death of a pensioner in receipt of these allowances, action as in paragraph 150 should be taken by the Pension Paying Officer.

152. Annuities for the Indian Meritorious Service Medal when authorised in addition to pension are paid in arrears on the 1st of April, but in the event of death the amount due to date of death is paid to the individual's estate. The case of an annuitant guilty of grave misconduct or convicted by a criminal court of a serious offence should be reported to the Deputy Controller of Military Pensions for consideration of the question whether the annuity should be withdrawn or withheld.

153. The allowance for the Order of British India will be disbursed in the same manner as pension. It may be forfeited for misconduct. When an Indian military pensioner in receipt of the Order of British India allowance fails to attend for payment enquiries should be made as to whether he is living or not. Should it be ascertained that such a pensioner died, a report of occurrence should at once be made to the Deputy Controller of Military Pensions for communication to Army Headquarters, India.

154. **Renewal of Pension Certificates.**—Head Treasury Officers and Pension Paymasters are authorised to renew pension certificates in cases in which the pensioner's certificate is lost, stolen, destroyed, defaced or used up. When a pensioner asks for a duplicate pension certificate on the ground that the original certificate has been lost, stolen, destroyed or defaced, he should be required to submit a written application in which he should explain the circumstances in which the loss, theft, destruction or damage occurred together with a declaration on I. A. F. A. 384 where necessary. If the loss or damage is due to sheer carelessness or neglect on the part of the pensioner the sum of Re. 1 being the renewal fee must be recovered from him. If it is due to causes beyond his control and also in the case of used up pension certificates, the renewal fee of Re. 1 need not be charged. The fee, if recoverable, should be deducted from the first payment of a pension made to the pensioner after renewal and the remark "Re. 1 deducted on account of issue of

duplicate pension certificate " should be written in the schedule of payment against the name of the pensioner. It should be seen that the particulars copied in the duplicate pension certificate are correct in all respects for which the officers concerned will be held personally responsible. A note of the issue of the new pension certificate should be made in the remarks column of the Check Register and the old one (if available) should be retained by the Pension Paying Officer for one year and then destroyed. Applications made at sub-treasuries should be forwarded to the Head Treasury Officers for necessary action.

NOTE 1.—In the case of deceased pensioners if the heir claiming the arrears of pension reports that the pension certificate of the deceased is not forthcoming and has been lost, a declaration of the heir should be obtained that the pension certificate has actually been lost and is not in pledge and the arrears may be paid without issuing a duplicate pension certificate. A remark that the pension certificate has been lost should be made in the schedule of payment and the heir's declaration submitted in support of the charge. A note should also be made in the Check Register against the name of the pensioner that the pension certificate has been lost and the payment of the arrears has been made on the declaration of the heir. The declaration of the heir should be attested by two pensioners or other respectable persons known to the Pension Paying Officer.

NOTE 2.—If after the issue of a duplicate pension certificate in lieu of a pension certificate alleged to have been lost the pensioner reports that he has found the latter certificate it should be taken from him, treated as cancelled under the signatures of the head treasury officer or Pension Paymaster and filed in the head office, payment being made only on the duplicate pension certificate.

155. Descriptive Rolls of pensioners should be renewed by Pension Paying Officers when the available space on the reverse thereof is filled with entries of transfers or when lost. Corrections necessary in pensioners' descriptive rolls and pension certificates should also be made by Pension Paying Officers under their initials *on receipt of authority from the Deputy Controller of Military Pensions or the Controller of Military Accounts concerned*. In the case of loss, the descriptive rolls should be prepared from the information available in the Check Register and other documents, the thumb and finger impressions being taken on pages 2 and 5 of the Descriptive Rolls.

156. Compensation for Dearness of rice or rice money.—Compensation for dearness of rice to pensioners of the old Madras Army entitled to the allowance as shown in their pension certificates, is payable at the monthly rate fixed annually by the Deputy Controller of Military Pensions for each civil district in which pension is drawn. The Pension Paying Officers who have got such pensioners on their roster will furnish the Deputy Controller of Military Pensions by the 15th of February each year with a statement showing by months the rates of the common rice which prevailed during the preceding calendar year at the headquarters station of the civil district concerned as notified in the local gazette. The Deputy Controller of Military Pensions will work out the rate of rice money payable during the next financial year, *i.e.*, 1st of April to 31st of March of the following year and communicate the same to the Pension Paying Officer for payment. Payment of rice money should not be made to pensioners till the rate has been notified by the Deputy Controller of Military Pensions. Separate rates will be intimated for Indians and Europeans (*e.g.*, drum, bugle and pipe majors of European

parentage who served in the old Madras Army). The rates are for a calendar month irrespective of whether it is one of 28, 29, 30 or 31 days. Rice money for broken periods in a month should be calculated with reference to the number of days in the month. In cases, however, of exceptional hardship due to abnormal rise in prices, this rule will be held in abeyance and compensation paid on the prevailing market rates at the headquarters stations of the civil districts as notified in the local gazette. These monthly rates will also be intimated by the Deputy Controller of Military Pensions.

NOTE.—As soon as a pensioner entitled to draw rice money is brought on transfer on the Check Register of a Pension Paying Officer who has not already been furnished with the rate of rice money he should arrange to furnish the Deputy Controller of Military Pensions with a statement showing the rates of the common rice which prevailed monthly during the preceding five calendar years at the Headquarters station of the civil district concerned as notified in the local gazette. The Deputy Controller of Military Pensions will then work out the rates of rice money admissible to such pensioners in the civil district and communicate the same to the Pension Paying Officer for payment during the particular financial year.

157. Madras pensioners entitled to rice money will receive the same wherever residing but are not eligible for the allowance in the following cases :—

(i) When pensioners of the Governor's Band, Madras, and pensioned tindals, store lascars, packallies and bhisties reside outside the late Madras Command for their own convenience.

(ii) Whilst employed in any capacity (whether public or private, permanent or temporary) on monthly wages or on daily rate of pay if in the same employ for a period of two months or more.

NOTE.—In the case of men employed on daily rates of pay under the condition referred to above, rice money is only forfeited for the actual days the men are so employed. As regards men on monthly wages rice money is admissible for any period during which they draw no portion of their re-employed salaries.

(iii) Whilst in receipt of a second pension either from the British or a Foreign Government.

158. Pensioners of all classes entitled to rice money are required to report to their pension paying officers the fact of their having obtained employment (whether public or private, permanent or temporary) on monthly or daily rates of pay or of their being in receipt of a second pension. Any pensioner failing to do so and thereby drawing rice money when not entitled to it, will be liable to forfeiture of pension at the discretion of the Commander of the District or the Independent Brigade Area in which the pensioner draws the pension and the rice money. All cases of fraudulent drawal of rice money will be reported by Pension Paying Officers to the Deputy Controller of Military Pensions who will obtain orders of the Commander of the District or the Independent Brigade Area concerned. The payment of pensions to such

Hong Kong and Singapore R. G. A., etc., is entitled from the date of his discharge to the date of receipt in India of the Chelseas Commissioners instructions regarding pension, will be issued by the Pension Paying Officers on receipt of the necessary authority from the Deputy Controller of Military Pensions. On receipt of instructions from the Commissioners of the Royal Chelsea Hospital, London, regarding their pension, the date of commencement of their pension will be intimated to the Pension Paying Officers, when necessary adjustment will be made. The pensioners will be identified with reference to the War Office Descriptive Rolls transmitted by the Deputy Controller of Military Pensions and payment will be regulated in accordance with the general instructions for payment of Indian Military pensions as far as they are applicable. These pensioners although their pensions are sanctioned by the Chelsea Commissioners are not to be confused with the Chelsea pensioners mentioned in Chapter X.

164. Transfer of Pensions.—Transfers of the payment of pension from one station to another are permitted when the pensioners desire to receive their pensions permanently or for a prolonged period at a station other than that at which they used to receive their pension. On receipt of the pensioner's application for transfer, enquiries are to be made as to the grounds on which the application is made. If the Pension Paying Officer is satisfied that the request of the pensioner is deserving of consideration, he will effect the transfer in the manner indicated in the following paragraphs. The Pension Paying Officer should, however, discourage as much as possible these transfers, rejecting all those that are not founded on good grounds. If a pensioner's absence from his station is not likely to exceed six months, his name may be retained on the rolls of that station and his pension allowed to accumulate until his return, unless he prefers to have it remitted to him at his own expense in which case life certificates and declarations of employment, wherever necessary, must be furnished. If the period of six months is exceeded, the pensioner should be formally transferred to his new station. The names of the pensioners struck off the Check Register on account of transfers should be included in Form I (I. A. F. A. 383-A) to be rendered to the Deputy Controller of Military Pensions, *vide* paragraph 119 (*viii*).

165. Transfer from one Station to another within the Audit Area of the Deputy Controller of Military Pensions, Lahore.—The Pension Paying Officer after closing the accounts of the pensioner on his register will enter on both the pension certificate and the Descriptive Roll (or the disbursing officer's copy of the pension certificate) an endorsement showing the date to which the pensioner has been last paid. The Descriptive Roll with I. A. F. A. 642-A duly completed should be forwarded direct to the Pension Paying Officer to whose payment the pension is transferred. A note should also be made on I. A. F. A. 642-A of any amount due for recovery from the pensioner. The pension certificate should be returned to the pensioner for production at the new Pension Paying Office at the time of payment.

NOTE.—The submission of I. A. F. A. 642-(A) is not necessary in the case of transfers of pensioners from post offices to Treasuries.

166. **Transfer to a Station outside the Audit Area of the Deputy Controller of Military Pensions.**—The Pension Paying Officer will complete his register, endorse both the Pension Certificate and the Descriptive Roll in the same manner as stated above and forward the descriptive roll to the Deputy Controller of Military Pensions with I. A. F. A. 642-A completed with a view to enable the latter to effect the transfer.

167. **Transfer to a Colony.**—The procedure in paragraph 166 will be followed. The pensioner's pension certificate and signature and information as to the date of his retirement, date of his leaving India, date of his birth and full address in the Colony should also be obtained and forwarded to the Deputy Controller of Military Pensions who will issue a Pension Warrant for payment in the Colony. The triplicate (or duplicate) copy of the warrant, as the case may be, will be furnished to the pensioner through the Pension Paying Officer.

168. **Addresses of Pensioners.**—Pension Paying Officers should not, ordinarily, furnish the addresses of pensioners to other persons seeking such information. But in deserving cases addresses of pensioners may be given to wives and near relatives only, particular care being taken that such addresses are not on any account given to any outsiders or friends. Private creditors and the like should not be supplied with addresses of pensioners.

CHAPTER VIII.

Class VII.—Indian Military Family Pensioners, *e.g.*, Widows, Children and other dependants of Indian Officers, non-commissioned officers and men of the Indian Army and Departments, of Regimental and Departmental Followers and of Civilian subordinates belonging to the various departments of the Army granted pension under Military Rules.

169. In the case of new admissions to pension both the pensioner's descriptive roll (I. A. F. A.-366) and pension certificate (I. A. F. A.-373) are prepared by the Controller admitting the individual to pension and forwarded to the Officer Commanding the Unit or the head of the office in which the deceased served for transmitting the descriptive roll to the Pension Paying Officer and the pension certificate to the pensioner.

The descriptive roll contains particulars for the identification of the pensioner and the Controller's authority for the payment of the family pension. When the pensioner appears to draw pension, his or her pension certificate should be compared with the descriptive roll in the Pension Paying Officer's possession and the pension circular and payment made in accordance with instructions given below.

The same procedure as for pensions will be followed for the payment of allowances for the Order of Merit, Victoria Cross, etc.

Grants of assignment of land revenue, or pension in lieu thereof, or Jagir Allowance to heirs of Indian Officers will be notified in pension circulars and payment will be made by Pension Paying Officers on receipt of authority from the Controller of Military Accounts concerned. Special forms of descriptive Roll and pension certificates are in use in these cases and will be forwarded by the Controller of Military Accounts concerned.

170. Completion of Check Registers.—The procedure laid down in para. 119 will be followed for Indian Military Family Pensioners as well. Special care should be taken to see that the conditions attaching to the award of pension and the date of expiry are correctly transcribed in the register.

The names of children in receipt of children's allowance will be entered in the cages immediately below the family pensioner's name and where it is not possible, a note connecting the family pension to the children's allowance should be recorded in red ink.

171. Identification.—A pensioner should be identified at the time of each payment by carefully comparing his or her personal appearance and any peculiar marks which he or she may bear, with his or her description in the check register and by questioning him or her as to his or her relationship to the deceased individual on whose account pension has been granted. An applicant for the first payment of a pension whether the pension is newly granted or transferred from another pension paying agency must, in addition, be identified by taking impressions of the ball of the thumb and all the fingers of his or her left hand and comparing them, respectively, with the impressions given in the descriptive roll. When a small child is granted the family pension or children's allowance,

175. When payments are made attention should be paid to the following points specially :—

(1) In the case of daughters whose family pension is terminable by their marriage, a certificate of non-marriage on I. A. F. A.-378 or on a vernacular form printed by the Governments of Bombay, Madras and Central Provinces signed by two military pensioners should be obtained at every payment of pension and attached to the schedules. See note below Clause(2).

NOTE.—In the case of a daughter granted children's allowance till the age of 16 years or marriage, whichever is later, the non-marriage certificate should be obtained in support of each payment made after her attaining the age of 16 years. Before that age the non-marriage certificate need not be obtained.

(2) In the case of a widow or widowed mother whose pension is terminable by re-marriage, a certificate of widowhood on I. A. F. A.-378 or on a vernacular form printed by the Governments of Bombay, Madras and Central Provinces signed by two military pensioners should be produced at each time of payment, until she attains the age of 40 years. After she attains that age, a certificate from the pensioner to the effect that she has not remarried will suffice and need not be supported by the testimony of two other military pensioners. See note below.

NOTE.—When, however, two military pensioners below commissioned rank willing to sign the certificate cannot be found, Pension Paying Officers should accept at their discretion certificates of non-marriage or continued widowhood signed by a person of any of the following categories :—

- (a) A serving or pensioned Indian officer of commissioned rank.
- (b) Any Government official, civil, or military, who may be in receipt of pay of not less than Rs. 30 a month or a pension of not less than Rs. 20 a month.
- (c) Any village headman who is in receipt of remuneration from Government.

(3) In the case of a mother whose husband (the father of the deceased) is alive and whose pension is terminable by remarriage, a certificate in the following terms should be obtained. The certificate should be attested by two military pensioners or other authorised persons when the mothers from whom the certificates are obtained are below 40 years of age.

Certificate of Non-remarriage.

Certified that my husband———father of my deceased son
——— is still alive and the question of remarriage, therefore,
does not arise.

Station.....

Date.....

Signature or thumb impression of the family pensioner.

We certify that the husband of———father of deceased
——— is alive and that the family pensioner———
has not remarried after the death of her son——— in respect
LIDCMPL(IIN)

of whom she has been granted the family pension. We hold ourselves responsible to Government for any sum overpaid as a direct result of the above certificate being found to be false ; and in addition, our pension will also be liable to be reduced or stopped on disciplinary grounds.

Station_____

Date_____

*Signature or mark of
witness No. I.*

*Signature or mark
of witness No. II.*

In the case of female pensioners over 40 years of age, the witnesses are not required to attest the certificate.

(4) (i) In the case of family pension granted to a father below 50 years of age on the condition that and for so long as, other eligible heirs are alive, each payment should be supported by a certificate to the effect that the widow (not remarried) or any son under 18 years of age (or over 18 years but physically or mentally incapacitated) or any unmarried daughter of the deceased soldier is alive and being supported by the pensioner.

(ii) If an heir is granted a family pension in addition to another government pension, a certificate that the father (over 50 years of age) or mother (not remarried) or widow (not remarried) or any son under 18 years of age or any unmarried daughter of the deceased soldier is alive should be obtained in support of each payment.

(iii) If a child is granted children's allowance in addition to family pension, a certificate that the father (over 50 years of age) or mother (not remarried) or widow (not remarried) of the deceased soldier is alive should be obtained in support of each payment of children's allowance.

When in any of the above cases the condition is not fulfilled, payment of family pension or children's allowance, as the case may be, should be stopped and the fact specially reported to the Deputy Controller of Military Pensions. Doubtful cases should also be reported to the Deputy Controller of Military Pensions for instructions.

NOTE.—The above certificates should be attested by competent witnesses as detailed in clauses (1) and (2).

(5) The same person cannot draw two pensions at the same time. The pension least advantageous must be surrendered, but see Clause 4 (II) above.

(6) Payments to pensioners employed under Government should be made in accordance with paragraphs 182 and 183.

(7) If a family pension is divided between two heirs, the provisions of para. 187 should be observed.

NOTE.—The individuals attesting widowhood or non-marriage certificates should be informed that they must ascertain the fact that a widow has not remarried or a girl has not married before signing such certificates and that their plea of ignorance of widow's remarriage or girl's marriage will not be accepted if the certificate is subsequently found to be false and recovery of overpayment is demanded from them.

176. **Cessation.**—A pension or children's allowance is admissible to a son until he attains the age of 18 years unless specially extended and to a daughter children's allowance is paid until the age of 16 years or marriage whichever is later and family pension till marriage only.

177. A pension to a widow ceases on re-marriage except where it is granted for life.

NOTE.—In cases enumerated in paras. 176 and 177 pension certificates, after making the necessary remark of the reason of cessation of the pension or children's allowance, as the case may be, will be made over to the pensioners as per 2nd footnote on pages 3 and 4 of pension certificate (amended form).

178. A pension is given to a father only after the age of 50 years ; before that age, only if he is (a) a cripple or otherwise physically or mentally unable to support himself ; or (b) if and for so long as, the deceased's widow not being remarried, or any sons of the deceased soldier under 18 years of age, or over 18 years, but physically or mentally incapacitated, or any unmarried daughters are being supported by him. If under this rule the pension ceased before the age of 50, it will be resumed on his attaining that age.

179. A pension to a widowed mother ceases on remarriage. The remarriage of the mother prior to the death of her son does not disqualify her for the family pension. The pension will however cease to be admissible if she, being a widow at the time of the grant of pension or becoming a widow thereafter, subsequently remarries.

180. When an Indian female military pensioner who has been granted a family pension until remarriage, is reported to have remarried but denies the fact or to be living in circumstances equivalent to marriage or when a female pensioner is alleged to be living an openly immoral and promiscuous life, the fact with full particulars will be reported to the Deputy Controller of Military Pensions and until his instructions are received the pension should not be suspended but should continue to be paid.

181. **Increase in Children's Allowance.**—When a family pension ceases for any cause, the full particulars of the pensioner and the date and cause of cessation of the family pension should be intimated by the Pension Paying Officer to the Officer Commanding the unit in which the deceased soldier served, if any child of the deceased soldier is in receipt of the children's allowance. The Officer Commanding will take action for the grant of 50 per cent. increase in children's allowance in communication with the Controller who sanctioned the original grant. In some cases a note is published in the pension circular notifying the original grant that the children's allowance will be increased by 50 per cent. on cessation of the family pension. In such cases an intimation that the children's allowance has been increased by 50 per cent. should be sent to the Deputy Controller of Military Pensions and no reference need be made to the Officer Commanding the Unit. The children's allowance is susceptible of reduction to the original rate if the family pension is subsequently continued to any other person from the date of such continuance.

182. Pensioners Employed Under Government.—Except in the circumstances mentioned in the next paragraph, a pension merges in the pay of any appointment under Government, but if the pension exceeds such pay, the heir will receive the half of such pension in addition to pay. On discharge from such appointment, except for misconduct, the pension becomes admissible.

NOTE.—The employment of an Indian military family pensioner under a foreign government or under a municipality or a local fund does not affect the family pension.

183. Family pension in full in addition to pay may be drawn provided there are other eligible heirs (widow, father, mother, son or daughter) alive. The conditions of eligibility are given in paragraphs 176 to 179. In such cases proof should be obtained that the other heir is alive and eligible before payment is made and should be attached to the schedule.

184. The signature or mark of every family pensioner to the non-employment certificate in the schedule [I. A. F. A.-380 or 380 (a)] should be taken at each payment or, in cases of employment, declaration on I. A. F. A.-379 should be obtained but see Note 1 below. Those who do not appear in person to draw pension should submit their declarations of non-employment with their life certificates. Payment should then be regulated by the rules in paragraphs 182 and 183 and a report of all fresh cases of employment showing the action taken, if any, should be made to the Deputy Controller of Military Pensions who will see whether the rules have been correctly applied.

The declarations will be attached to the disbursement schedules.

When payment of a pension once withheld is resumed on the pensioner's discharge from employment, a discharge certificate from his late employer should support the payment. An intimation of the resumption of the payment of pension should be sent to the Deputy Controller of Military Pensions who will see whether the payment is in order.

NOTE 1.—Female (military) pensioners are not required to furnish declarations of non-employment. In the event, however, of it being brought to the notice of the Pension Paying Officer that such a pensioner is holding any paid appointment under Government, no payment should be made to her without the orders of the Deputy Controller of Military Pensions.

NOTE 2.—Pensioners drawing pensions from the Legation treasury under the British Envoy at the Court of Nepal are exempt from furnishing the declaration of non-employment.

185. Division of Family Pensions.—The primary object of a family pension is to prevent destitution among the families of men who have lost their lives in the service of the State. Any complaint that may be received by the Pension Paying Officer from an eligible heir (widow, father or mother) of the deceased soldier that the family pensioner refuses to support him or her should be forwarded to the Deputy Controller of Military Pensions.

186. When division of a family pension between two heirs is sanctioned, it will be notified in the pension circular of the Deputy Controller of Military Pensions, advance intimation being sent to the Pension Paying

Officer concerned. On receipt of the intimation the Pension Paying Officer will make the necessary corrections under his initials in the pension certificate and descriptive roll of the original recipient and in the Check Register. A fresh descriptive roll will be issued by the Deputy Controller of Military Pensions in respect of the new recipient who will also be furnished with a separate pension certificate and on receipt of these documents, the name and all other particulars will be entered in the Check Register, the entries regarding the original and new recipients being linked.

187. Pension after division is subject to the same regulations and restrictions as before but the following further instructions should be observed :—

- (a) Except in the case mentioned at (b), the new recipient will receive his or her share of pension only for so long as the original recipient is alive and is in receipt of his or her share. This rule is also applicable in cases where pension is divided between two widows of the deceased. When payment is, therefore, made to the new recipient, the Pension Paying Officer should require proof that the original recipient is alive and remains eligible for pension (that is, is not disqualified on account of age, marriage or re-marriage, etc.). The pension of the new recipient is also subject to all the conditions for the grant of family pension. If both the recipients draw pension at the same place, the required proof should be available in the Check Register. When payment to the original recipient ceases, payment to the new recipient will cease automatically from the same date.
- (b) Where the original recipient is the father, mother, son or daughter and the new recipient is the widow, payment of her share to the widow should be made on production of the usual certificate of widowhood. It may continue to be made even after the original recipient ceases to draw his or her share, pending receipt of instructions from the Deputy Controller of Military Pensions to whom the case should be reported, *vide* clause (c).
- (c) When payment ceases to the original or the new recipients, their pension documents will be disposed of in the same way as those of deceased pensioners and the fact that payment ceased, with full particulars as to the cause and date of cessation, will be reported to the Deputy Controller of Military Pensions who will take such further steps as may be necessary in the case.

188. **Neglect to draw Pension and Payment of Arrears.**—The instructions in paragraphs 135 and 137 also apply to family pensioners.

NOTE.—If any widow or child in receipt of compassionate allowance does not appear to draw the allowance within 3 months of the date on which it fell due for payment, enquiries should be made as to the cause of his or her non-appearance. Should it be ascertained that such a pensioner has died or has married or remarried a report of the occurrence should at once be made to the Deputy Controller of Military Pensions for communication to Army Headquarters, India.

189. Allowances for Order of Merit, Victoria Cross and Military Cross.—The payment of these allowances to widows is authorised in the same way as pensions and should be regulated under the same rules as far as they are applicable. It should be noted that these allowances cease on the re-marriage of the widows.

190. Renewal of Pension Certificates and Descriptive Rolls.—For renewal of pension certificates and descriptive rolls, see paragraphs 154 and 155.

191. Transfer of Payment.—Transfers of payment of pension from one station to another will be effected in the manner indicated in paragraphs 164 to 167. Particulars of transfer will be endorsed on form I. A. F. C. M. A.-14 to be attached to the Descriptive Rolls (I. A. F. A.-366).

192. Deaths.—The procedure for reporting deaths and for payment of pension due to the estates of deceased pensioners will be as laid down in paragraphs 141 to 148.

193. Irregular Admission to Pension Establishment.—Whenever there is reason to suspect that any individual has obtained admission to the family pension establishment or a woman to the continuance of the "order of Merit" or "Victoria Cross" or "Military Cross" allowance of a deceased pensioner, through fraudulent means, or that an over-payment of pension has been caused through false widowhood certificate or otherwise, payment should be withheld and a full report submitted at once to the Deputy Controller of Military Pensions as regards the action to be taken, giving full particulars. Cases of family pensioners in receipt of more than one pension should also be reported to the Deputy Controller of Military Pensions for orders. The least advantageous pension should be suspended pending receipt of his decision.

CHAPTER IX.

Class VIII.—Jangi Inam Pensions to Indian Officers, other ranks, followers and their heirs under the Government of India's Special War Reward Scheme for the Great War, 1914—1919.

194. **Mode of Payment.**—Jangi Inam is payable for two lives. No payment should be made to the recipient until the grant has been notified by a Controller in pension circular. In notifying the award the Controller will furnish the Pension Paying Officer with a descriptive roll of the Jangi Inam holder. The Jangi Inam certificate is made over to the recipient by the Officer Commanding the unit. The first holder must nominate an heir on the form attached to the Jangi Inam certificate and at the time of each payment he or she should be asked to state whether he or she desires to make any change in the name of the nominated heir, if so, it should be noted in the Descriptive Roll and the Jangi Inam certificate under the signature of the Pension Paying Officer and communicated to the Controller who notified the award.

On the demise, or in the case of females, on marriage or remarriage, of the first holder, a report should forthwith be made to the Deputy Controller of Military Pensions, and payment should not be continued to the nominated second holder until the grant in his or her favour has been notified in a pension circular. To enable the Deputy Controller of Military Pensions to arrange for the continuance of the Jangi Inam to the second holder, the Pension Paying Officer will ascertain the exact date of death or disqualification of the first holder and send the Jangi Inam descriptive roll and the Jangi Inam certificate of the first holder to the Deputy Controller of Military Pensions for necessary action. A fresh descriptive roll of the 2nd holder together with the Jangi Inam certificate of the 1st holder will be forwarded to the Pension Paying Officer by the Controller concerned. The Jangi Inam certificate on which the first holder was receiving payment will be used for noting the payment made to the second holder also.

NOTE.—In the case of Gurkha pensioners residing in Nepal and drawing Jangi Inam at the stations noted below, payments in respect of award for 2nd life will be made on the authority of the following officers. Necessary particulars will be entered in the Check Register with reference to the documents supplied by these officers, and the next available treasury serial number allotted. On receipt of the printed copy of the pension circular, the particulars already noted in the Check Register will be compared with those notified in the pension circular and the number and date of the pension circular entered in the Check Register.

Gorakhpur, Gonda.	Bahraich and	Recruiting Officer or Assistant Recruiting Officer, Gorakhpur.
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Darjeeling	Recruiting Officer or Assistant Recruiting Officer, Ghum.
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Laheria Serai and Purnea	..	Assistant Recruiting Officer, Laheria Serai.
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195. Payment will be made under the general rules for payment of Indian military pensions and the following special rules. The procedure laid down in paragraph 119 will be followed for completion of the Check Register.

196. Jangi Inam is payable in addition to any other pay or pension of any kind to which the recipient may also be entitled.

197. Payment should be made monthly or quarterly or half-yearly in arrears according to the procedure laid down for payment of pensions. Each payment should be noted in the Jangi Inam Certificate in the pensioner's possession. Payment of Jangi Inam should be recorded in separate schedules [I. A. F. A.-380 or 380 (a)] from pension payments.

NOTE.—Payments of Jangi Inam when made to those who are in receipt of pension may be recorded in the schedule in which their pensions are drawn.

198. When payment is made, it will be seen :—

- (i) that, in the case of an individual whose Jangi Inam pension was drawn regimentally prior to his discharge, payment is made from the date following that up to and for which payment was made through the regimental accounts, which date will be found noted on his last pay certificate and on page 3 of the Jangi Inam Certificate.
- (ii) that in the case of female Jangi Inam holders non-marriage or widowhood certificates are obtained duly completed in all respects.
- (iii) that payment to a female pensioner is made only up to the date of her marriage or re-marriage, as the case may be.

199. Cessation.—A Jangi Inam is liable to be forfeited for disloyal behaviour and failure on the part of the recipient to render active support to Government in any time of trouble. It ceases in the case of a female holder on her marriage or remarriage.

200. When a female Jangi Inam holder is reported to have remarried but denies the fact or to be living in circumstances equivalent to marriage or is alleged to be living an openly immoral and promiscuous life, the fact with full particulars will be reported to the Deputy Controller of Military Pensions for orders. Pending receipt of his decision, the Jangi Inam will continue to be paid.

201. Jangi Inam also ceases on the grantee being provided by Government with land. In such a case, the payment will terminate on the first day of the month following the date on which the grantee entered into possession of his land grant. Intimations of cessations under this rule and the date from which the cessation has effect will in each case be sent by the Deputy Controller of Military Pensions to the Pension Paying Officer.

202. Renewal of Jangi Inam Certificates.—The Deputy Controller of Military Pensions is authorised to grant new Jangi Inam certificates when the original has been lost or mutilated. When it has been lost or mutilated in circumstances beyond the owner's control, the certificate will be renewed free of charge. When the loss or mutilation of a certificate has occurred in circumstances for which the holder must be held to blame,

the person concerned will be required to pay a fine of Re. 1. All applications for renewal of certificates which are lost or mutilated together with the pensioner's explanation of the circumstances in which the loss or mutilation occurred and his or her declaration on I. A. F. A.-384 (where necessary) should be submitted to the Deputy Controller of Military Pensions by the Pension Paying Officer, who will also state the date up to which payment has been last made. A note of the issue of the new certificate will be made in the ' Remarks ' column of the check register.

When the entire space on a Jangi Inam certificate for recording payments has been utilised fresh forms for recording payments may be obtained from the Deputy Controller of Military Pensions on requisition.

NOTE.—The mutilated Jangi Inam certificates should be forwarded to the Deputy Controller of Military Pensions along with the applications for renewal.

203. Transfer of Payment.—Transfer of payment of Jangi Inam pensions from one station to another will be effected in the same manner as the transfer of military pensions, after completing page 4 " Particulars of transfer " of the certificate and the descriptive roll.

CHAPTER X.

Class IX.—Imperial Pensioners.

204. Imperial pensioners may be broadly divided into 6 classes, viz., those granted pensions by—

- (1) The Paymaster General, London.
- (2) The War Office, London or the Royal Hospital, Chelsea.
- (3) The Ministry of Pensions, London.
- (4) The Admiralty, London.
- (5) Air Ministry.
- (6) Home authorities other than the above Departments.

Great care should be taken by the Pension Paying Officers in distinguishing between these classes as the regulations governing payment of pensions are different in the six classes. It will facilitate the correct application of the rules if the six classes are entered in separate sections of the Payment Register (I. A. F. A.-331).

205. All personal information including the names and addresses of Imperial pensioners which is in the possession of the Pension Paying Officers by virtue of their official position should be treated as strictly confidential, and must on no account be disclosed to any body or person. In cases where such an information is sought, the whole correspondence should be sent to the Deputy Controller of Military Pensions for disposal.

(1) Pensions granted by the Paymaster General, London.

206. Mode of Payment.—An extract from pension circular notifying the grant will be transmitted by the Deputy Controller of Military Pensions to the Pension Paying Officer who will make payment as instructed therein. Special conditions attaching to the payment will be intimated by the Deputy Controller of Military Pensions to the Pension Paying Officer.

207. Pensions will be paid on or after the dates shown in the extract from pension circular. In other cases payment will be made as follows :—

Commissioned Officers	..	..	Monthly or quarterly in arrears.
Widows of commissioned officers	..	..	Monthly or quarterly in arrears.
Admiralty Civil Pensioners	..	..	Monthly or quarterly in arrears.
Children of Commissioned Officers	..	..	Yearly in advance from 1st April in each year.
Warrant Officers, Class I	..	..	Quarterly in advance at the uniform quarterly rates (see Appendix G.).
Army School Mistresses	..	..	Quarterly in advance at the uniform quarterly rates (see Appendix G.).
Royal Irish Constabulary pensioners	..	..	Monthly in advance.

Widows and children of Warrant Officers, Class I

As in the case of widows and children of Commissioned Officers.

The mode of payment will in each case be indicated by the Deputy Controller of Military Pensions.

208. Recovery of Income-tax.—In addition to liability to Indian Income-tax, pensions paid in India on behalf of the Paymaster General, London, are liable to British Income-tax for credit to British Revenues. The amount of British income-tax to be recovered in each case will be intimated from time to time by the Deputy Controller of Military Pensions on receipt of necessary instructions from the Paymaster General, London, and where such intimation is received, the deduction will ordinarily be made from the payment due for the 3rd month of each quarter unless otherwise directed. When British income-tax is deducted, the gross amount payable, the Indian income-tax assessed on the gross pension and the amount deducted in respect of British income-tax should be shown as separate items in the pension bill to facilitate compilation in the Deputy Controller of Military Pensions' Office.

209. (i) Pensions will be drawn on the following forms :—

Officers, School mistresses and warrant

officers, Class I I. A. F. A.-319.

Widows, children and dependants I. A. F. A.-316.

But in respect of payments for the following periods, the half yearly declarations forms noted against each of the undermentioned classes of pensions should be submitted in support of India Army Forms A.-319 and 316. No payment of pension should be made in these cases beyond the period (six months) covered by one declaration until a further declaration, properly completed, has been received :—

Army—Retired pay	Half year ending 31st March and 30th September.	Ex. 5/102.
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Army Half pay	Do. ..	Ex. 5/108.
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Army Wound Pension	Do. ..	Ex. 5/111.
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Army—Pensions to Warrant Officers, etc.	Half year ending 30th June and 31st December.	Ex. 5/115.
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Army—Pensions, etc., to schoolmistresses and Nurses.	Do. ..	Ex. 5/116.
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Army—Rewards to Warrant Officers for distinguished or meritorious service.	Half year ending 31st March and 30th September.	Ex. 5/117.
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Army—Widow's Pension	Do. ..	Ex. 9/115.
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Air Ministry—Retired pay	Do. ..	5 (Air)/25.
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NOTE.—The life certificate at the foot of I. A. F. A.-319 will be required except in the following case :—

(a) When the pensioner appears in person.

(b) When the payment is supported by the appropriate half yearly form mentioned above.

(c) When the payment is made through a recognised banker para. 16 in accordance with which the life certificate is annually).

(2) Pensions granted by the War Office, London, or Royal Hospital, Chelsea.

(A) *Warrant Officers, Class II, Non-Commissioned Officers and men of the British Army.*

216. **Mode of Payment.**—Instructions for the payment of pensions to Chelsea out-pensioners are issued by the Commissioners of the Chelsea Hospital or War Office on A. F. D.-400-Descriptive Return. A copy of the Descriptive Return and an extract from relevant pension circular or a transfer certificate which will be transmitted by the Deputy Controller of Military Pensions to the Pension Paying Officers will be the authority on which the Pension Paying Officer will pay the pension.

217. On receipt of the Descriptive Return, etc., referred to above, necessary particulars will be entered in the Payment Register.

218. **Payment to Bankers.**—Payment of Chelsea pensions in India through recognised banks or agents is permissible provided the following conditions are complied with :—

- (1) Periodical life certificates must be rendered by the pensioner himself on the due dates, payment being stopped, if necessary, pending their receipt.
- (2) Payment must not be made in advance beyond the end of the calendar quarter in the case of pensions granted before 18th September 1914, or beyond the end of the current pension week in the case of pensions granted on or after that date, though the latter pensions are issued monthly or quarterly in arrears as a matter of convenience.
- (3) Each payment must be supported by the pensioner's own receipt.

219. **Re-employment of Chelsea Pensioners.**—The pensions of Chelsea pensioners when re-employed will not be affected in any way by their employment in civilian posts.

220. The only circumstances in which it is necessary for the Deputy Controller of Military Pensions to be notified of a pensioner's re-employment are as follows :—

- (a) When the pensioner enlists into the Army, as in certain cases re-enlistment involves suspension of pension.
- (b) When the pensioner is receiving an addition to his pre-war pension under the Pension Increase Warrants, as such additions are dependent upon income from other sources.
- (c) If the man is receiving a special campaign pension as such awards depend upon income.

If any case of this nature comes to the notice of Pension Paying Officer or appears from the declaration on the pension bill forms, the matter will be reported to the Deputy Controller of Military Pensions for instructions.

221. A soldier newly admitted to pension is notified of the award by the Commissioners of the Chelsea Hospital. The Commissioners also furnish the man with A. F. D.-453 to be completed and forwarded by him to the Pension Paying Officer who is to pay the pension.

222. The Pension Paying Officer will prepare a certificate of identity (A. F. D.-452) from the particulars given in the descriptive return (A. F. D.-400) and forward to the pensioner a prepared pension bill form instructing him to submit it duly completed for payment with A. F. D.-453 (*vide* paragraph 221) and his parchment discharge certificate.

223. After satisfying himself of the identity of the pensioner from the particulars contained in his descriptive return, discharge certificate and A. F. D.-453 the Pension Paying Officer will make payment of his pension. After payment the certificate of identity A. F. D.-452 (*cf.* paragraph 222) will be made over to the pensioner and A. F. D.-453 attached to the descriptive return.

224. If the personal appearance of the applicant does not correspond with the descriptive particulars and if he cannot correctly answer as to his service, etc., he should be questioned as to the names of the officers of the troops, battery or company to which he belonged and the distinguishing honours of his late regiment. His replies together with the man's Descriptive Return, discharge certificate and any other document which the pensioner may have in his possession should be forwarded to the Deputy Controller of Military Pensions. Pending receipt of his decision the payment of pension should be suspended.

225. Pension should be drawn on I. A. F. A.-320.

226. Payment will be made in the following manner :—

Pensions awarded before 18th September 1914, including those re-assessed at Post War rates.	Quarterly in advance at uniform quarterly rates.
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Pensions awarded after 17th September 1914.	Weekly in advance commencing from Wednesday to following Tuesday or monthly or quarterly in arrears if more convenient.
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Special campaign pensions awarded at weekly rates.	Weekly in advance as above.
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Special campaign pensions awarded before 18th September 1914 and payable at pre-war daily rate.	Quarterly in advance at uniform quarterly rates.
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Meritorious service rewards.	Quarterly in arrears.
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Victoria Cross pensions.	Quarterly in arrears.
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Additional pensions for gallant conduct awarded before 18th September 1914.	Quarterly in advance at uniform quarterly rates.
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Additional pensions for gallant conduct awarded after 17th September 1914.	Weekly in advance commencing from Wednesday to following Tuesday.
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Annuities.	Quarterly in arrears.
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Broken periods and special payments.

To be calculated at daily rate or as otherwise directed.

Lunatic Pensioners.

See paragraphs 235 and 236.

NOTE 1.—The mode of payment will be intimated in each case by the Deputy Controller of Military Pensions and noted by the Pension Paying Officers in the Payment Register.

NOTE 2.—The uniform quarterly rates are given in Appendix G.

NOTE 3.—Imperial pensions which are payable quarterly in advance should be paid on the first, 2nd or 3rd day of the first month of each quarter even though those dates may happen to fall on a gazetted holiday. In the latter event special arrangements should be made to ensure Imperial pensioners being paid not later than the 3rd day of the month, compensation leave being granted, if necessary, to the establishment put on duty during the gazetted holidays.

NOTE 4.—In the case of pensions awarded after 18th September 1914, at annual rates, payments may be made monthly or quarterly in arrears and those authorised at weekly rates, weekly in advance or for a definite number of weeks in arrears in a month with a view to avoid errors in calculation.

227. In certain cases additional pensions at the ages of 55 and 65, respectively, are granted to Chelsea pensioners subject to their good conduct. Payment of these additional pensions should not, therefore, be made to a pensioner who has been convicted of crime or misconduct. A certificate of good conduct is not, however, required to be produced but, whenever a Pension Paying Officer receives information regarding crime or misconduct from a Court of Law, the Police or through other pensioners and reliable sources or becomes aware of any such circumstances the fact should be reported to the Deputy Controller of Military Pensions and pending receipt of his instructions payment should not be made.

228. Commutation of Pensions.—When commutation of a portion of pension of a pensioner has been sanctioned, the Deputy Controller of Military Pensions, will forward necessary authority to the Pension Paying Officer for payment of the capitalized value to the pensioner, as early as possible. The pensioner will at the same time be informed by the Deputy Controller of Military Pensions, of the arrangements made. If any payments out of the commutation money are made otherwise than to the pensioner himself, receipt for the amount so paid should be obtained and forwarded to the pensioner.

As authorities for commutation of pension are issued on every day of a week and as pensions are normally payable weekly in advance, the reduced rate of pension will take effect from the first day of the next pension week (i.e.) the Wednesday following the date of the authority issued by the Chelsea Hospital, whereas a Chelsea pension awarded before 18th September 1914 (normally payable quarterly in advance) should be reduced from the first day of the quarter following that in which the date of authority for payment occurs.

When payment of the commuted value is made necessary notes will be made in the Payment Register and the reduced rate of pension payable and the date from which it is payable should be entered in the appropriate column of the Register and on the reverse of A. R. D. 496.

229. In making payments it will be seen that,

- (1) the bills are complete in all particulars and that the receipt portion of the bill is signed by the pensioner and that one anna revenue stamp is affixed where necessary.

NOTE.—No separate receipt is necessary.

- (2) the declaration on the reverse of the pension bill is correctly dated and signed by the pensioner and attested by one of the officers authorised to do so, and that such declaration has not been made earlier than the day on which payment falls due.
- (3) the original copy of the transfer certificate received by the pensioner on the transfer of the payment of his pension is submitted with the first bill he presents for payment after the transfer.
- (4) the payments are not made to pensioners convicted of a criminal offence or guilty of grave misconduct, *vide* paragraph 32.
- (5) when a pensioner is entitled to an increase of pension at the age of 55 or 65, payment of the increased rate is made only from the date from which the increase is notified to have effect on the payment form authorising the issue of pension, irrespective of what his actual date of birth may be.
- (6) any advance of pension or any sums due on account of public debts, which may be intimated by the Deputy Controller of Military Pensions, are deducted.

230. Recoveries.—In the case of any recovery from a Chelsea pensioner for the maintenance of his family in England or the Colonies, immediate intimation of the amount recovered and the account in which credit for the recovery will be afforded should be given to the Deputy Controller of Military Pensions with a view to speedy arrangements being made for the remittance of the amount recovered.

231. Arrears and Forfeiture of Pensions.—In the case of a newly admitted pensioner who does not apply for payment within six months from the date of admission, the Pension Paying Officer will make enquiries at the address shown in the descriptive return and, if the man cannot be found, will return the documents to the Deputy Controller of Military Pensions for transmission to the War Office. The same course will be followed in the case of pensioners transferred from other Pension Circles who do not apply for payment within 12 months.

232. A pensioner who, after having once drawn pension, has neglected to apply for payment during the current quarter, may be paid the arrears provided he can furnish a satisfactory reason for not having applied for payment. If he has neglected to do so for any period between six and twelve months he must furnish satisfactory certificates showing the manner in which his time has been occupied during such period; and such certificates will be retained to vouch the payment of the arrears unless the retention of the certificates by the pensioner is indispensable to his obtaining employment, when a statement certifying that the requisite documents have been produced, and that they satisfactorily account for the

pensioner's occupation during the period of his absence will be substituted therefor. If a distinguished or meritorious service annuitant or a Victoria Cross pensioner neglects to apply for payment for a period exceeding six months, enquiry should be made and the result reported to the Deputy Controller of Military Pensions for communication to the War Office.

233. A pensioner who neglects to draw his pension for four successive quarters should be struck off the Payment Register, *i.e.*, a note will be made against his name that no further payments are to be made and the fact notified to the Deputy Controller of Military Pensions immediately. A report with the result of the enquiry regarding his absence will be forwarded with the pensioner's descriptive return to that officer for transmission to the War Office. Such a pensioner will not be re-admitted to pension nor granted the arrears nor be transferred to another station without special instructions from the War Office.

234. Payments to pensioners who are convicted of crime or guilty of grave misconduct should be regulated by paragraph 32.

235. **Insane Pensioners.**—If a Chelsea pensioner becomes insane and is admitted into a Lunatic Asylum, stoppages from his pension may, under instructions from the Deputy Controller of Military Pensions, be made for his maintenance in the Asylum. Such cases should be reported to the Deputy Controller of Military Pensions for instructions. The cost of the pensioner's maintenance at the Asylum, when authorised to be recovered from his pension, will be paid to the Officer-in-Charge of the Asylum on submission of the usual bill on I. A. F. A.-320, copies of which should be supplied by the Pension Paying Officer to the Asylum authorities. The certificate on the reverse of the bill should be suitably modified to show that the pensioner was alive during the month to which the payment relates and should be signed by the Officer-in-Charge of the Asylum. Any balance of pension remaining due may be issued to the pensioner's wife or dependant relatives, if any, under instructions from the Deputy Controller of Military Pensions.

236. The pension of an insane Chelsea pensioner may, if he is not an inmate of a lunatic asylum, be paid in arrear to his relatives or other persons in whose charge he is placed, on the submission of a pension bill on the usual form, the certificate on the reverse of the bill being suitably modified. The Pension Paying Officer will require the production of a medical certificate at the end of each quarter showing that the pensioner was alive and unable by reason of mental disability to manage his affairs during the period for which payment is claimed and will satisfy himself from time to time that the pension is properly applied. A declaration and life certificate on A. F. O.-1697 will also be required each quarter and will, together with the medical certificate referred to above, be attached to the relative pension bill. The declaration must be signed by the person responsible for the pensioner's maintenance, the requisite verbal amendments in the form being made by the Pension Paying Officer before it is handed over.

237. If it is represented in any case that payment in arrear is undue hardship on the pensioner's relatives or friends the facts reported to the Deputy Controller of Military Pensions on the orders of the War Office.

244. Special campaign pensions payable weekly in advance are issuable only up to the end of the week in which the death occurs. Annuities and Victoria Cross pensions are payable up to date of death only.

245. The balance of pension that may be due to the estate of a deceased pensioner will be paid to the legal heir on production of the certified copy of the probate of the will, if any, left by the deceased or letters of Administration granted by a Court of Law or an Indemnity certificate (I. A. F. A.-642) signed by two responsible persons that the claimant is the legal heir and they hold themselves responsible for the refund of the amount paid in the event of any future claim being preferred. If the legal heir is a minor, payment will be made to the legal guardian or where there is none, to the person appointed by a Court of Law.

246. All payments will be vouched by the receipts of the payees, which may be on I. A. F. A.-320 suitably modified.

247. In any case in which a balance of pension due to the estate of a deceased pensioner remains unclaimed, a report giving particulars of the case and showing what amount was due to the pensioner's estate and the payments, if any, made on account thereof, will be rendered to the Deputy Controller of Military Pensions for transmission to the War Office. Pending receipt of War Office Instructions through the Deputy Controller of Military Pensions no further action should be taken with a view to the disposal of the balance. A note that the matter has been referred to the Deputy Controller of Military Pensions will be made in the Payment Register.

(B) *Widows, Children and other dependants of Warrant Officers, Class II, Non-Commissioned Officers and Men of the British Army.*

248. On receipt of Deputy Controller of Military Pensions' authority, the Pension Paying Officer will complete his Payment Register and forward a prepared bill form to the pensioner with instructions to submit it duly completed for payment.

249. Pensions are payable weekly in advance. The pension week is from Wednesday to following Tuesday.

250. Pensions should be drawn on the following forms :—

Widows, children and other dependants .. I. A. F. A.-348

Motherless children .. I. A. F. A.-352

251. In making payments it will be seen :—

(1) that the bills are complete in all respects and that the receipt portion is signed by the pensioner.

(2) that declaration on the special life certificate form (Army Form D.440-B) has been submitted half yearly duly completed, in all respects, no payment being made beyond the period covered by the previous declaration until a further declaration properly completed is received. In the case of payment of pensions in respect of children, life certificate forms are supplied by the War Office, London. The initial payment should be supported by the life certificate of the children on that form and thereafter half-yearly life certificate on that form should be obtained.

(3) that pensions are not paid beyond the period prescribed in paragraphs 253. and 254.

252. **Recoveries.**—No recoveries in adjustment of previous over-issues will be made from the pension of widows, children and depen-

of soldiers until the facts of each case have been reported to the Deputy Controller of Military Pensions and authority for recovery is given by the War Office.

253. **Cessation.**—The pension of a widow who remarries will cease on her remarriage, when she will be eligible to receive a gratuity. In such cases no payment will be made beyond the pension week in which the payee remarries and a certificate of remarriage will be obtained and forwarded to the Deputy Controller of Military Pensions by whom the remarriage gratuity will be authorised. The issue of the children's pensions is not affected by the widow's remarriage.

254. The pensions to children will cease on dates as notified in pension circulars and intimated by the Deputy Controller of Military Pensions.

255. If from any source it comes to the notice of the Pension Paying Officer that the children are being maintained in the Lawrence Military School at Sanawar, Lovedale, or Mount Abu or in a Charitable Institution, the case will be referred to the Deputy Controller of Military Pensions for instructions as to the payment of their pensions.

256. If it comes to notice that marriage allowance is being drawn in respect of a child on account of the service of his or her step-father in the Army, Navy or Air Force and for whom pension is also being paid, the further payment of pension should be suspended and the matter reported to the Deputy Controller of Military Pensions, for orders.

257. Payment of a child's pension should be suspended on his enlistment in His Majesty's Forces or for any period during which the child is maintained at Government expense in a military school or in any other manner.

258. **Neglect to draw Pension.**—In the event of a pensioner failing to draw pension for four successive quarters his or her name should be struck off the payment register and a report made to the Deputy Controller of Military Pensions showing the date upto which payment has been made. Any subsequent application by the pensioner for payment giving reasons for non-drawal of pension should be forwarded to the Deputy Controller of Military Pensions.

259. **Transfer of Payment.**—In the case of transfers within India excluding Burma a last pension certificate on I. A. F. A.-328 should be transmitted by the Pension Paying Officer direct to the Pension Paying Officer of the station to which payment is to be transferred, a duplicate last pension certificate being sent to the Deputy Controller of Military Pensions at the same time.

260. When a pensioner desires transfer to a station outside India to England, Burma or the Colonies, the last pension certificate (I. A. F. A.-328) should be sent to the Deputy Controller of Military Pensions with a view to the transfer being effected by the latter. The pensioner's date of leaving India and address in the new country should also be ascertained and intimated to the Deputy Controller of Military Pensions in the case of those proceeding out of India.

261. **Deaths.**—No payment will be made beyond the end of the pension week in which the pensioner dies.

262. The procedure for reporting deaths and for the disposal of balance of pension due to the estates of deceased pensioners will be as in paragraphs 240, 241, 245 and 247.

3. Pensions authorised by the Ministry of Pensions, London.

(A) Disabled Officers and Nurses, and Widows, etc., of Deceased Officers, etc.

263. **Mode of Payment.**—On receipt of the necessary authority from the Deputy Controller of Military Pensions, the Payment Register will be completed and a bill form will be sent to the pensioner by the Pension Paying Officer with instructions to submit it duly completed for payment. The pension bill form to be used is as follows :—

Officers and Nurses	I. A. F. A.-319.
Widows, children and dependants ..	I. A. F. A.-316.

Payment of pension to a disabled officer or to the widow, relative or dependant of a deceased officer will be made monthly or quarterly in arrear at the option of the pensioner. In the case of monthly payments the sum issuable for the first and second month of the quarter is a round sum approximating to 8 per cent. of the gross annual amount, and the balance of the quarterly amount is payable at the expiration of the third month less any deduction in respect of British income-tax (see paragraph 270 below). The payment appropriate to each month will be indicated by the Deputy Controller of Military Pensions on the authority for payment.

264. Allowances or pensions to children of deceased officers are payable quarterly in advance, except those awarded under the Special Grants Committee of the Ministry of Pensions, or under the Order in Council, to the children of a disabled Naval Warrant Officer, which are payable as in paragraph 263 above. The appropriate procedure applicable to any particular case will be indicated by the Deputy Controller of Military Pensions.

265. Proof of life, etc., of all persons in respect of whom payment is being made must be obtained half yearly by declaration on the appropriate forms which are mentioned in paragraph 267 below. No payment should under any circumstances be made beyond the period covered by the previous declaration until a further declaration properly completed is received. In the case of a pensioner transferred from a station outside the audit area of the Deputy Controller of Military Pensions, life certificates are invariably obtained before the first payment is made and subsequently after every half year and attached to their respective pension bills. To ensure that there are no omissions or delays in the regular submission of these special declarations by the pensioners, Pension Paying Officers will keep in their payment Registers a note in red ink of the dates on which the forms of declaration were last completed and are due to be completed next. Some time before the date on which the next declaration is due to be completed a blank form will be handed over to the pensioner with instructions for completion and submission at the proper time.

NOTE 1.—The declarations and life certificates printed on pension bill forms I. A. Fs. A.-319 and 316 are not applicable to pensioners granted pensions by the Ministry of Pensions, London.

NOTE 2.—When a pensioner disappears and his whereabouts are not known, payment of any allowance awarded in respect of his wife or children should not be continued beyond the 26 weeks covered by the latest life certificate received from him.

266. The special declaration should in each case be carefully examined as to any change in circumstances which may necessitate adjustment in the rate of pension, *e.g.*, death of child for whom additional allowance is payable, remarriage, etc., and will then be attached to the relative pension bill.

267. The forms of declaration mentioned in paragraph 265 are :—

- (a) M. P. O. 752 for Pensions of disabled officers.
- (b) M. P. S. G. 190 for Special Grants Committee allowance to disabled officers.
- (c) M. P. O. 753 for Pensions of widows of deceased officers.
- (d) M. P. S. G. 191 for Special Grants Committee allowance to widow or dependant of deceased officers.
- (e) M. P. O. 754 for Allowances or pensions of children of deceased officers.
- (f) M. P. S. G. 192 for Special Grants Committee allowance for child of deceased officer.
- (g) M. P. O. 755 for Pensions of relatives of deceased officers.
- (h) M. P. O. 756 for Pensions of disabled officers when Constant Attendant Allowance is payable in addition.

268. Mode of Payment of Constant Attendance Allowance.—

(a) Where constant attendance allowance is payable to an officer, it should be paid along with his pension.

(b) A certificate on Form P. F. 28-L. that the officer has been waited upon by a constant attendant during the preceding half year (or other shorter period) should be obtained and forwarded to the Deputy Controller of Military Pensions along with the half yearly life certificate.

269. Payment through recognised Bankers.—Payment may be made through recognised bankers or agents on production of a power of attorney and of periodical life certificate, as in para. 265 above. The procedure for payment in such cases will follow the lines indicated in para. 16. The Pension Paying Officer should intimate to the Deputy Controller of Military Pensions, the name of the Agent to whom and the date from which payment is being made.

270. Recovery of British Income-Tax.—Disability pensions awarded by the Ministry of Pensions to disabled officers are in most cases exempt from British income-tax but pensions to widows and relatives and certain service pensions are not exempt. The tax to be recovered in these latter cases will in each case be intimated from time to time by the Deputy Controller of Military Pensions on receipt of necessary instructions from the Ministry of Pensions, London and where such intimation is received the deduction will ordinarily be made from the payment due for the third month of each quarter. When British income-tax is deducted, the gross amount payable and the amount deducted in respect of British income-tax will be clearly shown on the bill.

271. Cessation of Pension.—Paragraphs 272 to 276 below give general information regarding cessation or adjustment of pension where

certain circumstances are brought to the notice of the Paying Officer by means of the life certificate (Declaration) form or otherwise. All cessations and adjustments made in accordance with these paragraphs should be reported by letter to the Deputy Controller of Military Pensions.

272. Disabled Officers.—(a) Death.—In the event of the death of a disabled officer to whom any payment of pension, etc., is being made payment of pension including wife's and children's allowance will be adjusted up to and including the date of the Officer's death.

(b) Allowance for wife—

(i) Payment of any wife's allowance awarded to a disabled officer should be suspended in the event of the wife becoming separated from the disabled officer and the circumstances reported without delay to the Deputy Controller of Military Pensions who will give necessary instructions.

(ii) In the event of the death of the wife any allowance in her respect will be adjusted up to and including the date of death.

(c) Allowance for child.—See paragraph 274 below.

273. Widows.—(a) Widow under 40 years of age with children.—The pension of a widow under 40 years of age who has been drawing pension both for herself and for one or more of her children or is drawing an alternative pension, is liable to reduction in the event of the only or last child qualified for pension ceasing to be so qualified before the widow attains the age of 40. The Deputy Controller of Military Pensions will notify the Pension Paying Officer of the adjustment to be made in so far as the events rendering adjustments necessary are foreseeable. (*e.g.*, child ceasing to draw pension on account of age limit), but in unforeseeable events (*e.g.*, death of last surviving child eligible for pension) the Pension Paying Officer should report the case to the Deputy Controller of Military Pensions who will issue instructions as to the rate of reduced pension to be paid to the widow and the date from which the reduction takes effect.

(b) Death or remarriage.—The Pension Paying Officer should make no payment in respect of a period subsequent to the date of death or remarriage of a widow.

(c) Misconduct.—Pension may be forfeited or suspended where a widow (or relative) is unworthy. In the event, therefore, of any thing detrimental to the moral character of a widow or relative coming to light, the circumstances should be reported at once to the Deputy Controller of Military Pensions. Pending the receipt of instructions from the Deputy Controller of Military Pensions, payments as authorised may be continued. In the event, however, of a definite conviction for immorality or child neglect in a Court of Law, a copy of the judgment will be obtained from the Court and forwarded to the Deputy Controller of Military Pensions and payment of pension will be suspended pending his instructions. The children's allowances, if any, will continue to be paid to the widow so long as the children remain in her care.

274. Children of Disabled or Deceased Officers.—(a) **Age.**—Children's allowances and pensions should not be continued beyond the age of 18 (boys) or 21 (girls) (16 in the case of children of disabled Naval Warrant Officers), unless specially extended beyond that age. Where the allowance is payable quarterly in advance, the amount payable on the first day of the quarter in which the child attains the age of 18 (boys) and 21 (girls) is a proportion only of the quarterly rate.

(b) **Death or Marriage.**—In the event of the death or marriage of a child, in respect of whom pension or allowance is being paid, payment of the child's pension or allowance, if payable quarterly in advance, may be allowed to the end of the quarter in which the death or marriage took place or to the date on which the child attains or would have attained the age of 18 (boys) or 21 (girls) whichever is the earlier. In cases where pension is not payable in advance, payment should be made only up to and including the day on which the death or marriage occurred.

(c) **Child otherwise provided for.**—When it comes to notice that a child in respect of whom a pension or an allowance is being paid is in receipt, directly or indirectly, of an allowance, pension, or provision, or remuneration by way of wages, pay or salary from Imperial, Dominion, Colonial or Indian Government funds, or is receiving free maintenance at a State or Government School, the fact should at once be reported to the Deputy Controller of Military Pensions. Pending the receipt of his instructions payments as authorised may be continued.

NOTE 1.—In the event of coming to notice that a child is studying in and is being maintained in the Lawrence Royal Military School, Sanawar, Lovedale and Mount Abu payment of the allowance should be stopped forthwith and the fact reported to the Deputy Controller of Military Pensions.

(ii) Payment of the allowance in respect of a child studying in a School or institution other than the Lawrence Royal Military School, Sanawar, Lovedale and Mount Abu, should be supported by a certificate from the mother or guardian of the child that the child is being maintained by the mother or guardian. If, however, the child is not so maintained; payment of the allowance should be stopped forthwith and the fact reported to the Deputy Controller of Military Pensions.

(d) **Transference of Guardianship.**—In the event of the payee ceasing to be responsible for the child's care and maintenance, payment should be stopped and the circumstances with the name and address of the child's new guardian and his relationship to the child reported to the Deputy Controller of Military Pensions.

275. Relatives (i.e., Parents and Brothers or Sisters) of Deceased Officers.—(a) Pensions to relatives of deceased officers are awarded on a basis of pecuniary need and any material change in the financial position of a pensioned relative which may come to the knowledge of the Pension Paying Officer should be reported to the Deputy Controller of Military Pensions without delay.

(b) Pension to the relative of a deceased officer may not be continued in respect of any period beyond the date of death, marriage or remarriage of the pensioner, nor in the case of a brother or sister,

<i>Country.</i>	<i>Paying Authority.</i>
New Zealand ..	The Commissioner of Pensions, Pension Department, Wellington.
South Africa ..	The Commissioner of Pensions, The Treasury Post Office, Annexe, Pretoria.
Newfoundland ..	The Secretary, Board of Pensions Commissioner, St. John's, Newfoundland.
Tanganyika ..	The Ministry of Pensions Agent, Dar-es-Salaam.
Uganda ..	The Ministry of Pensions Agent, Entebbe.
Zanzibar ..	The Ministry of Pensions Agent, Zanzibar.
Kenya ..	The Ministry of Pensions Agent, Nairobi.
Nyasaland ..	The Ministry of Pensions Agent, Zomba.
Southern Rhodesia	The Secretary, The Treasury, Salisbury.
Foreign Countries (other than U. S. A.).	The Superintending Consul.
Aden ..	The Command Accountant, Royal Air Force.
Bermuda ..	The Command Paymaster.
Ceylon ..	The Command Paymaster, Colombo.
Egypt and Palestine ..	The Regimental Paymaster, 1911 Buildings, British Barracks, Abassia, Cairo.
Gibraltar ..	The Command Paymaster.
Hong Kong ..	The Command Paymaster, China Command.
Iraq ..	The Command Accountant, Iraq Command, Hinaidi.
Jamaica ..	The Command Paymaster, U. P. Park Camp.
Malaya ..	The Command Paymaster, Fort Canning, Singapore.
Malta ..	The Command Paymaster.
Mauritius ..	The Command Paymaster.
Other Crown Colonies, etc.	The Colonial Treasurer.

282. **Deaths.**—Immediately notification of the death of an officer or an officer's widow, etc., is received, a death certificate on A. F. O. 1707, should be obtained from the proper authorities and payment made of any balance of pension due to the legal personal representative. A statement of the action taken, accompanied by the death

he should at the same time be warned not to let the pension fall into arrear for 12 months or more as in that case he would become subject to the penalties laid down in paragraph 305. In very exceptional cases, however, such as those in which the pensioner is prevented by illness or physical infirmity from attending for payment, the pension may be paid to a nominee personally. In such cases a certificate should be obtained (if possible) from a doctor, certifying that the pensioner is prevented by ill-health from attending for payment, and a written authority must be obtained from the pensioner authorising the nominee to draw the pension.

293. Where payment to a recognised Agent or Bank is desired, the circumstances rendering such a course necessary should be reported to the Deputy Controller of Military Pensions and his prior sanction obtained. The procedure for payment in such cases will follow the lines indicated in paragraph 16.

294. In cases other than those falling under paragraphs 292 and 293 above when payment to a nominee or Agent is made, two half-yearly life certificates will be obtained, one completed in respect of the nominee and one completed by the pensioner. In these cases payment should be made in arrear up to the end of the pension week in which the life certificate in respect of the pensioner is attested except where the nominee is the pensioner's wife, who may be allowed to draw payment weekly in advance during the 26 weeks covered by the certificate.

295. A disability pensioner who is granted service allowances with or without disability pension and allowances in respect of his wife and children should draw both pension and allowances in one bill. These service allowances which are granted by the Ministry of Pensions should not be confused with service pensions which are granted by the War Office ; see paragraph 296.

296. Where a man is receiving a service pension granted by the War Office and a disability pension granted by the Ministry of Pensions, separate authorities will be issued and the two pensions should be kept distinct and entered in the respective portions of the Payment Register, that is, service pension under "Pensions authorised by the War Office or Royal Hospital, Chelsea" and disability pension under "pensions authorised by the Ministry of Pensions", the entries in the two portions being linked. Payments should be made on separate bills and regulated under the respective rules, separate life certificates being completed in respect of each of the two pensions. Such exceptional cases will be brought specially to the notice of the Pension Paying Officer by the Deputy Controller of Military Pensions.

297. **Constant Attendance Allowance.**—Mode of payment.—The procedure indicated in para. 268 above will be followed in the payment of the allowance.

298. Where widows have pensionable children in their care, payment of the children's pensions will be made to their mother. Payment of pensions of motherless children may be made to their guardian but any change in guardianship should be reported to the Deputy

Controller of Military Pensions. When the life certificates show that the children are being maintained in the Lawrence Royal Military School, Sanawar, Lovedale or Mount Abu, or by employment, the payment of these pensions should be suspended and the matter reported to the Deputy Controller of Military Pensions. The payment of the allowance in respect of a child studying in a school or institution other than the Lawrence Royal Military School, Sanawar, Lovedale and Mount Abu should be supported by a certificate that the child is actually being maintained by its mother or guardian. If, however, the child is not so maintained, payment of the allowance should be stopped forthwith and the fact reported to the Deputy Controller of Military Pensions.

299. On receipt of the authority for the payment of allowance in respect of a child, beyond the age of 16, the Pension Paying Officer should obtain an ordinary life certificate (M. P. L. C. 23 or 24 as the case may be) before the first payment of the award is made and attached to the pension bill. At six-monthly intervals thereafter, in addition to the ordinary certificate, the Pension Paying Officer should obtain a completed form L. C. 10 and submit it along with the respective pension bills. On each payment of the extended award Pension Paying Officers should verify that the conditions under which the allowance was awarded remain unaffected, by obtaining proper certificates from the authorities concerned. These certificates should be attached to the respective pension bills.

300. In making payments it will be seen—

- (i) that the bills are complete in all respects and that the receipt portion is signed by the pensioner and that the transfer certificates of those transferred from other stations are attached to the first pension bill.
- (ii) that life certificates on the special forms are obtained before the first payment is made and half-yearly thereafter ; that the entries therein are complete ; that the particulars therein agree with the official records in the pensioner's papers and that they have been properly attested by duly authorised attestors.

NOTE.—The Pension Paying Officer is not under any circumstances, authorised to attest these certificates.

- (iii) that temporary pensions are not paid beyond the date up to which they are granted.
- (iv) that widow's pensions, wife's allowanees and children's pensions are not paid beyond the periods prescribed in paragraphs 301 to 304.

301. Cessation.—On the marriage or remarriage of a widow or female dependant, payment of the woman's pension should be discontinued as from the date of marriage or remarriage but any children's allowanees payable may remain in payment. In such cases, a report should be made to the Deputy Controller of Military Pensions accompanied by a certified copy of the marriage certificate.

302. In the event of the divorce or separation (other than for economic reasons) of a pensioner's wife, payment of the wife's allowance should be suspended pending instructions of the Deputy Controller of Military Pensions to whom the case should be reported.

303. When an allegation is made concerning the unworthiness of widows or female dependants, action as in paragraph 273 (c) should be taken.

304. In the absence of specific instructions to the contrary, a child's allowance or pension is issuable only up to and including the child's 16th birthday.

305. **Neglect to draw Pension.**—In the event of a pensioner (disability pensioner, widow or dependant) failing to draw pension for four successive quarters he or she should be struck off the pension list and the pension documents should be returned to the Deputy Controller of Military Pensions with an advice of the date to which payment has been made. Any subsequent application by the pensioner for payment should be forwarded to the Deputy Controller of Military Pensions.

306. **Imprisonment.**—The committal to prison on conviction for an offence involves the stoppage of any pension to a pensioner during such imprisonment. In the case of the imprisonment of a man the wife's or children's allowances will, however, continue to be paid and the Deputy Controller of Military Pensions may at his discretion authorise the payment in addition a sum not exceeding one-half of the man's pension. If the wife or child of a disabled or deceased man is imprisoned, any allowances payable to or in respect of her or him will be forfeited during the period of imprisonment but without affecting in any way the amount of other allowances that may be in payment. Immediately it is ascertained that a pensioner has been committed to prison on conviction for an offence, the payment of pension will be suspended and the facts will be reported to the Deputy Controller of Military Pensions with a copy of the judgment of the Court and the date up to which payment has been made. The Deputy Controller of Military Pensions will give necessary instructions for payment.

307. **Insane Pensioners.**—If a pensioner becomes mentally incapable of managing his or her own affairs but has not been admitted into a lunatic asylum, pension may be paid to the person responsible for the care of the pensioner on the submission of the usual bill, pending receipt of instructions from the Deputy Controller of Military Pensions which should be asked for. In all such cases life and special medical certificates on Form P. F. 38-H. should be obtained half-yearly and attached to the receipts for pensions.

If he has been admitted into a lunatic asylum, the case will be reported to the Deputy Controller of Military Pensions with an advice of the date of admission to the asylum and the date of last payment of pension. The Deputy Controller of Military Pensions will issue necessary instructions for payment.

308. **Assignment of Pension.**—Any assignment of or charge on pension or allowances is void; see paragraph 24.

309. **Transfer of Payment.**—When a pensioner desires transfer to another station in the audit area of the Deputy Controller of Military Pensions, the Pension Paying Officer will prepare a transfer certificate on I. A. F. A.-383 in duplicate in the case of a disability pensioner and a last pension certificate on I. A. F. A.-328 in duplicate in the case of a widow or dependant and forward the original certificate with the copy of the descriptive return (disability pensioners only) and the original letter of authority from the Deputy Controller of Military Pensions to the new Pension Paying Officer, the duplicate certificate being sent simultaneously to the Deputy Controller of Military Pensions. The date on which the last half-yearly certificate referred to in para. 288 above was completed should also be intimated to the new Pension Paying Officer to enable the latter to see that the next life certificate is completed on the due date. The letter of authority and the descriptive return will be retained by the new Pension Paying Officer and the transfer certificate or last pension certificate attached to the first pension bill.

310. When a pensioner desires transfer to a station outside the audit area of the Deputy Controller of Military Pensions to the United Kingdom, a Colony or a Foreign Country, the Pension Paying Officer will—

- (a) inform him or her of the designation of the paying officer of the area to which he or she is proceeding and of the date from which payment of pension will be arranged by that officer.

NOTE.—The addresses of the Pension Paying Authorities outside the United Kingdom, India and Burma, are given in note to paragraph 281 and for stations in Burma, the Controller of Military Accounts, Burma District, Maymyo, is the Audit Officer.

- (b) supply the pensioner with a blank form of life certificate (see paragraph 287) for completion and submission to the Paying Authority of the station to which he or she is proceeding.
- (c) prepare a detailed statement (in duplicate) showing particulars of any debit or credit balance, as at the date to which payment has been made.
- (d) prepare a transfer certificate on I. A. F. A.-383 in the case of men or last pension certificate on I. A. F. A.-328 in the case of widows, children or dependants, which with the Descriptive Return in the case of men, the statement, etc., mentioned above and the specimen signature of the pensioner will be forwarded to the Deputy Controller of Military Pensions.
- (e) furnish the Deputy Controller of Military Pensions with the pensioner's new address.
- (f) ascertain and communicate the date of leaving India to the Deputy Controller of Military Pensions.

311. Deaths.—Immediately notification of the death of a pensioner is received, an official death certificate in A. F. O.-1707 should be obtained and despatched to the Deputy Controller of Military Pensions together with pensioner's descriptive return (in the case of disability pensioners) and a statement showing the date to which pension has been paid. Any balance due to the estate will be disposed of under instructions from the Deputy Controller of Military Pensions.

312. In the event of the death of a disability pensioner's wife or child in respect of whom an allowance is payable, the allowance should be paid up to the end of the pension week in which death occurs and an official death certificate should be forwarded to the Deputy Controller of Military Pensions.

313. When notifying to the Deputy Controller of Military Pensions, the death of a widow or dependant who was the parent or guardian of pensionable children, the Pension Paying Officer should report the name and address of the new guardian and his or her relationship to the children. Payment of the children's pensions should be made to the guardian if he or she is resident in his area, pending instructions from the Deputy Controller of Military Pensions. If, however, the children remove from his area, payment should be transferred in accordance with paragraphs 309 and 310.

4. Pensions authorised by the Admiralty, London.

314. Mode of payment.—The Deputy Controller of Military Pensions will forward the necessary authority for payment and a copy of the pensioner's descriptive return for purposes of identification. The Pension Paying Officer will enter the particulars in his Payment Register and forward to the pensioner a prepared bill form with a blank form of the special life certificate referred to in paragraph 315 instructing him to submit them duly completed for payment. These pensioners will be paid in the same manner as Chelsea out-pensioners except where otherwise stated below. After payment, the pensioner will be furnished with a blank bill form and a form of life certificate to enable him to submit his bill for the next quarter.

315. Payment should be made quarterly in advance on submission of bills on I. A. F. A.-320. The declaration on the reverse of this form need not be completed in these cases but the following special form of life certificates should be completed and attached to the bills :—

Naval pensioners under age of 55, other than	A. G.-623 and
Native Naval pensioners.	623-A (combined).

Naval pensioners over 55 years of age and all	A. G.-655.
Native pensioners, such as Goanese, Chinese, Seedies, etc.	

316. Disposal of balance of pension due to the estate of the deceased pensioners.—On the death of a Naval pensioner any balance of pension due should not be paid without instructions from the Deputy Controller of Military Pensions who will obtain the orders of the Admiralty, London, for disposal.

317. Imperial pensions which are payable quarterly in advance should be paid on the 1st, 2nd or 3rd day of the 1st month of each quarter even

though those dates may happen to fall on a gazetted holiday. In the latter event, special arrangements should be made to ensure Imperial pensioners being paid not later than the 3rd day of the month, compensation leave being granted, if necessary, to the establishment put on duty during the gazetted holidays.

5. Air Ministry pensioners granted pensions by the Air Ministry, London.

318. **Mode of payment.**—(a) On receipt of the authority for payment from the Deputy Controller of Military Pensions, the Pension Paying Officer will complete his payment register and forward a prepared pension bill form I. A. F. A.-320 to the pensioner with instructions to submit it duly completed.

(b) Pensions are payable weekly in advance.

(c) Before the initial payment is made, it is essential that the life certificate on A. M. Form 884 should be obtained from the pensioner duly completed in all respects and attached to the pension bill. These certificates should be completed by the pensioner at no greater intervals than 7 months. No payment of the pension should be made beyond the period of seven months until a fresh one properly completed is received.

NOTE.—The form of life certificate should be obtained from the Deputy Controller of Military Pensions.

(d) *Transfer of payments.*—See paragraphs 309 and 310.

(e) *Deaths.*—Immediately notification of death of a pensioner is received, an official death certificate should be obtained and forwarded to the Deputy Controller of Military Pensions with a statement showing the date to which pension has been paid. Any balance due to the estate will be disposed of only under instructions from the Deputy Controller of Military Pensions. Under no circumstances the balance of pension due to the estate of the deceased pensioner will be paid without the specific authority of Deputy Controller of Military Pensions.

6. Other miscellaneous payments.

319. Necessary instructions for the payment of pensions in such cases will be issued by the Deputy Controller of Military Pensions in each individual's case.

APPENDIX A.

(Referred to in paragraph 2.)

List of paying stations.

Treasuries (sub-treasuries not included).

Pension Paying Officer.

Central Revenues—

1. Ajmer	..	..	..	..	Treasury Officer.
2. Delhi	..	..	..	..	"
3. Hyderabad (Deccan)	..	..	..	..	"
4. Indore	..	..	..	..	"
5. Sambhar	..	..	..	..	"

Central Provinces—

1. Akola	..	..	..	..	"
2. Amraoti	..	..	..	..	"
3. Balaghat	..	..	..	..	"
4. Betul	..	..	..	..	"
5. Bhandara	..	..	..	..	"
6. Bilaspur	..	..	..	..	"
7. Buldhana	..	..	..	..	"
8. Chanda	..	..	..	..	"
9. Chindwara	..	..	..	..	"
10. Drug	..	..	..	..	"
11. Hoshangabad	..	..	..	..	"
12. Jubbulpore	..	..	..	..	"
13. Mandla	..	..	..	..	"
14. Nagpur	..	..	..	..	"
15. Nimar (Khandwa)	..	..	..	..	"
16. Raipur	..	..	..	..	"
17. Sangor	..	..	..	..	"
18. Wardha	..	..	..	..	"
19. Yeotmal	..	..	..	..	"

Assam—

1. Cachar Silchar	..	..	..	..	"
2. Dareang, Tezpur	..	..	..	..	"
3. Garo Hills, Tura	..	..	..	..	"
4. Goalpara, Dhubri	..	..	..	..	"
5. Kamrup, Gauhati	..	..	..	..	"
6. Khasi Hills, Shillong	..	..	..	..	"
7. Lakhimpur, Dibrugarh	..	..	..	..	"
8. Lushai Hills, Aijal	..	..	..	..	"
9. Manipur Imphal	..	..	..	..	"
10. Naga Hills, Kohima	..	..	..	..	"
11. Nowgong-Assam	..	..	..	..	"
12. Sibsagar, Jorhat	..	..	..	..	"
13. Sylhet	..	..	..	..	"

Bengal—

1. Backerganj, Barisal	..	..	..	Treasury Officer.
2. Bankura	..	..	..	"
3. Birbhum, Suri	..	..	..	"
4. Bogra	..	..	..	"
5. Burdwan	..	..	..	"
6. Chittagong	..	..	..	"
7. Cooch Bihar	..	..	..	"
8. Dacca	..	..	..	"
9. Darjeeling	..	..	..	"
10. Dinajpur	..	..	..	"
11. Faridpur	..	..	..	"
12. Hooghly	..	..	..	"
13. Howrah	..	..	..	"
14. Jalpaiguri	..	..	..	"
15. Jessore	..	..	..	"
16. Khulna	..	..	..	"
17. Malda	..	..	..	"
18. Midnapore	..	..	..	"
19. Murshidabad, Barhampore	..	..	..	"
20. Mymensingh	..	..	..	"
21. Nadin, Krishnagar	..	..	..	"
22. Nonkhali	..	..	..	"
23. Pabna	..	..	..	"
24. Rajshahi	..	..	..	"
25. Rangpur	..	..	..	"
26. Tippera Comilla	..	..	..	"
27. 24-Parganna (Alipore)	..	..	..	"

Bihar and Orissa—

1. Angul	..	..	..	"
2. Balasore	..	..	..	"
3. Bhagalpur	..	..	..	"
4. Champaran, Motihari	..	..	..	"
5. Cuttack	..	..	..	"
6. Darbhanga, Laheria Sarai	..	..	..	"
7. Dumka	..	..	..	"
8. Gaya	..	..	..	"
9. Hazaribagh	..	..	..	"
10. Manbhum, Purulia	..	..	..	"
11. Monghyr	..	..	..	"
12. Muzaffarpur	..	..	..	"
13. Palamu, Daltonganj	..	..	..	"
14. Patna	..	..	..	"
15. Puri	..	..	..	"

Pension Paying Officer.

N.-W. F. Province—

1. Bannu, Edwardesabad	..	..	..	Treasury Officer.
2. Miranshah	..	..	..	"
3. Dera Ismail Khan	..	..	..	"
4. Tank	..	..	..	"
5. Hazara, Abbottabad	..	..	..	"
6. Kohat	..	..	..	"
7. Kurram	..	..	..	"
8. Malakand	..	..	..	"
9. Peshawar	..	..	..	"
10. Mardan	..	..	..	"

Madras—

1. Anantpur	..	..	..	Deputy Controller- in-charge of Pen- sioners.
2. Bellary	..	..	..	"
3. Chingleput, Saidapet	..	..	..	"
4. Chittoor	..	..	..	"
5. Coimbatore	..	..	..	"
6. Cuddapah	..	..	..	"
7. Ganjam, Chatrapur	..	..	..	"
8. Godavari (East), Cocanada	..	..	..	"
9. Godavari (West), Chilakalapudi	..	..	..	"
10. Guntur	..	..	..	"
11. Kistna, Chilakalapudi	..	..	..	"
12. Kurnool	..	..	..	"
13. Madura	..	..	..	"
14. Malabar, Calicut	..	..	..	"
15. Nellore	..	..	..	"
16. Nilgiris, Ootacamund	..	..	..	"
17. North Arcot, Vellore	..	..	..	"
18. Ramnad District, Madura	..	..	..	"
19. Salem	..	..	..	"
20. South Arcot District, Cuddalore	..	..	..	"
21. South Canara District, Mangalore	..	..	..	"
22. Tanjore	..	..	..	"
23. Tinnevely	..	..	..	"
24. Trichinopoly	..	..	..	"
25. Vizagapatam	..	..	..	"

United Provinces of Agra and Oudh—contd.

37. Moradabad	..	..	..	..	Treasury Officer.
38. Muttra	..	..	..	..	"
39. Mozaffarnagar	..	..	..	..	"
40. Naini Tal	..	..	..	..	"
41. Pilibhit	..	..	..	..	"
42. Rae Bareilly	..	..	..	..	"
43. Roorkee	..	..	..	..	"
44. Saharanpur	..	..	..	..	"
45. Shahjahanpur	..	..	..	..	"
46. Sitapur	..	..	..	..	"
47. Sultanpur	..	..	..	..	"
48. Unao	..	..	..	..	"

Punjab—

1. Ambala	..	..	..	..	"
2. Amritsar	..	..	..	..	"
3. Attock, Campbellpur	..	..	..	..	"
4. Dera Ghazi Khan	..	..	..	..	"
5. Ferozepur	..	..	..	..	"
6. Gilgit	..	..	..	..	"
7. Gujranwala	..	..	..	..	"
8. Gujrat	..	..	..	..	"
9. Gurdaspur	..	..	..	..	"
10. Gurgaon	..	..	..	..	"
11. Hissar	..	..	..	..	"
12. Hoshiarpur	..	..	..	..	"
13. Jhang	..	..	..	..	"
14. Jhelum	..	..	..	..	"
15. Jullundur	..	..	..	..	"
16. Kangra, Dharamsala	..	..	..	..	"
17. Karnal	..	..	..	..	"
18. Kashmir Residency	..	..	..	..	"
19. Lahore	..	..	..	..	"
20. Ludhiana	..	..	..	..	"
21. Lyallpur	..	..	..	..	"
22. Mianwali	..	..	..	..	"
23. Montgomery	..	..	..	..	"
24. Multan	..	..	..	..	"
25. Muzaffargarh	..	..	..	..	"
26. Rawalpindi	..	..	..	..	"
27. Rohtak	..	..	..	..	"
28. Shahpur, Sargodha	..	..	..	..	"
29. Sheikhupura	..	..	..	..	"
30. Sialkot	..	..	..	..	"
31. Simla	..	..	..	..	"

Pension Paying Officer.

N.-W. F. Province—

1. Bannu, Edwardesabad	..	..	..	Treasury Officer.
2. Miranshah	..	..	..	"
3. Dera Ismail Khan	..	..	..	"
4. Tank	..	..	..	"
5. Hazara, Abbottabad	..	..	..	"
6. Kohat	..	..	..	"
7. Kurram	..	..	..	"
8. Malakand	..	..	..	"
9. Peshawar	..	..	..	"
10. Mardan	..	..	..	"

Madras—

1. Anantpur	..	..	..	Deputy Controller- in-charge of Pen- sioners.
2. Bellary	..	..	..	"
3. Chingleput, Saidapet	..	..	..	"
4. Chittoor	..	..	..	"
5. Coimbatore	..	..	..	"
6. Cuddapah	..	..	..	"
7. Ganjam, Chatrapur	..	..	..	"
8. Godavari (East), Cocanada	..	..	..	"
9. Godavari (West), Chilakalapudi	..	..	..	"
10. Guntur	..	..	..	"
11. Kistna, Chilakalapudi	..	..	..	"
12. Kurnool	..	..	..	"
13. Madura	..	..	..	"
14. Malabar, Calicut	..	..	..	"
15. Nellore	..	..	..	"
16. Nilgiris, Ootacamund	..	..	..	"
17. North Arcot, Vellore	..	..	..	"
18. Ramnad District, Madura	..	..	..	"
19. Salem	..	..	..	"
20. South Arcot District, Cuddalore	..	..	..	"
21. South Canara District, Mangalore	..	..	..	"
22. Tanjore	..	..	..	"
23. Tinnevely	..	..	..	"
24. Trichinopoly	..	..	..	"
25. Vizagapatam	..	..	..	"

Bombay—

1. Ahmedabad	..	..	..	..	Treasury Officer.
2. Ahmednagar	..	..	..	..	"
3. Banaskantha (Palanpur)			..	..	"
4. Baroda	..	..	..	..	"
5. Belgaum	..	..	..	..	"
6. Bijapur	..	..	..	..	"
7. Bombay	..	..	..	..	Accountant General.
8. Broach	..	..	..	..	Treasury Officer.
9. Dadur	..	..	..	..	"
10. Dharwar	..	..	..	..	"
11. Hyderabad (Sind)	..	..	..	..	"
12. Kaira	..	..	..	..	"
13. Kanara, Karwar	..	..	..	..	"
14. Karachi	..	..	..	..	"
15. Khandesh East, Jalgaon	..	..	..	..	"
16. Khandesh West, Dhulia	..	..	..	..	"
17. Kolaba Alibagh	..	..	..	..	"
18. Larkana	..	..	..	..	"
19. Mirpurkhas	..	..	..	..	"
20. Nasik	..	..	..	..	"
21. Nawabshah	..	..	..	..	"
22. Poona	..	..	..	..	"
23. Rajkot	..	..	..	..	"
24. Ratnagiri	..	..	..	..	"
25. Sadra, Mahikantha	..	..	..	..	"
26. Satara	..	..	..	..	"
27. Sholapur	..	..	..	..	"
28. Sukkur	..	..	..	..	"
29. Surat	..	..	..	..	"
30. Thana	..	..	..	..	"

List of Military Treasure Chests at which military pensions are paid.

1. Lansdowne	..	..	..	..	Military Treasure Chest Officer.
2. Gyantse	..	..	..	..	"
3. Mhow	..	..	..	..	"
4. Neemuch	..	..	..	..	"

List of Head Post Offices Paying Indian Military Pensioners.

1. Abbottabad.	21. Jhelum.
2. Ambala.	22. Karnal.
3. Amritsar.	23. Kohat.
4. Bahawalpur.	24. Lyallpur.
5. Bannu.	25. Lahore.
6. Campbellpore.	26. Ludhiana.
7. Dera Ghazi Khan.	27. Muzaffargarh.
8. Dera Ismail Khan.	28. Montgomery.
9. Delhi.	29. Multan.
10. Dharamsala.	30. Mianwali.
11. Ferozepore.	31. Peshawar.
12. Gujranwala.	32. Qila Sheikhpura.
13. Gurgaon.	33. Quetta.
14. Gurdaspur.	34. Rohtak. ✓
15. Gujrat.	35. Rawalpindi.
16. Hissar.	36. Simla.
17. Hoshiarpur.	37. Sialkot.
18. Jhang.	38. Sargodha.
19. Jullundur.	39. Srinagar.
20. Jammu Tawi.	

List of stations where military pensions are paid by agencies other than civil treasuries, Military Treasure Chests and Post Offices.

Name of Station.			Pension Paying Officer.
Alwar ..	..	..	Political Agent, Eastern Rajputana States, Bharatpur.
Bharatpur ..	..	..
Dholpur ..	..	..
Karauli ..	..	..
Khatmandu ..	..	..	His Britannic Majesty's Envoy Extraordinary and Minister Plenipotentiary at the Court of Nepal.
Satna ..	..	..	Agent to the Governor General in Central India, Indore.
Rewa ..	..	..
Nagod ..	..	..	Political Agent, Baghalkhand, Nowgong (C. I.).
Calcutta ..	..	..	Controller of Army Factory Accounts.
Gangtok ..	..	..	Political Officer in South Sikkim.
Agar ..	..	..	Resident at Gwalior.
Goona ..	..	..
Gwalior ..	..	..

Name of Station.			Pension Paying Officer.
— Bikaner	..	..	Revenue Minister, Bikaner.
— Deoli ..	..	..	Political Agent, Haraoti and Tonk, Deoli.
— Erinpura	..	..	Officer Commanding, Erinpura.
— Jaipur ..	..	..	Resident at Jaipur.
— Jaisalmer	..	..	Dewan, Jaisalmer.
— Jhalawar	..	..	Prime Minister, Jhalawar Patan.
— Jodhpur	..	..	State Auditor, Marwar State, Jodhpur.
× Kherwara	..	..	Officer Commanding, Mewar Bhil Corps.
— Kotah ..	..	..	Political Agent, Eastern Rajputana States, Bharatpur.
Mount Abu	..	..	Commandant, Mount Abu.
Rajpipla	..	..	Dewan, Rajpipla State.
Bhopal ..	..	..	Political Agent, Bhopal.
— Udaipur	..	..	Resident at Udaipur.
Aurangabad	..	..	Officer-in-Charge of Pensioners.
Bolarum	..	..	} Pension Paymaster, Secunderabad.
Secunderabad	..	..
Bangalore Station ..	..	..	Pension Paymaster, Bangalore.
Bangalore District ..	..	..	Officer-in-Charge of Pensioners, Bangalore.
Bowringpet	..	..	Officer-in-Charge of Pensioners, Bowringpet.
Chitaldroog	..	..	Officer-in-Charge of Pensioners, Chitaldroog.
French Rocks	..	..	Officer-in-Charge of Pensioners, French Rocks.
Hassan ..	..	..	Officer-in-Charge of Pensioners, Hassan.
* Kladur ..	..	..	Officer-in-Charge of Pensioners, Kadur.
Kolar (Mysore State)	..	..	Officer-in-Charge of Pensioners, Kolar.
Madras ..	..	..	Pension Paymaster, Fort St. George, Madras.
Mercara (Coorg) ..	..	..	Officer-in-Charge of Pensioners, Mercara.
Mysore ..	..	..	Officer-in-Charge of Pensioners, Mysore.
Quilon ..	..	..	Officer-in-Charge of Pensioners, Quilon.

Name of Station.			Pension Paying Officer.
Shimoga	..	..	Officer-in-Charge of Pensioners, Shimoga.
Tumkur (Mysore State)	..	..	Officer-in-Charge of Pensioners, Tumkur.
Trichur (Cochin State)	..	..	Comptroller of Accounts, Cochin Government, Ramavarnapuram.
Trivandrum (Travancore State)	..	..	Officer-in-Charge of Pensioners, Trivandrum.
Sawantwadi	..	..	Treasury Officer, Sawantwadi State.

Stations in H. E. H. the Nizam's State.

Hyderabad (Deccan)	..	..	Treasury Officer, H. E. H. the Nizam's Government.
Aurangabad (District)	..	..	Treasury Officer, Aurangabad, H. E. H. the Nizam's Government.
Perbhani (District)	..	..	Treasury Officer, Perbhani, H. E. H. the Nizam's Government.
Nanded (District)	..	..	Treasury Officer, Nanded, H. E. H. the Nizam's Government.
Beed (District)	..	..	Treasury Officer, Beed, H. E. H. the Nizam's Government.
Gulbarga (District)	..	..	Treasury Officer, Gulbarga, H. E. H. the Nizam's Government.
Raichur (District)	..	..	Treasury Officer, Raichur, H. E. H. the Nizam's Government.
Bedar (District)	..	..	Treasury Officer, Bedar, H. E. H. the Nizam's Government.

Stations outside India.

Name of Station.			Pension Paying Authority.
Aden	..	..	} Treasury Officer, Aden.
Comaran (Sub-Treasury)	..	..
Perin (Sub-Treasury)	..	..
Ahwaz	..	..	His Britannic Majesty's Acting Consul for Khuzistan, Ahwaz.
Baghdad and Basra	..	..	British Embassy at Baghdad.
Bahrain	..	o ..	His Britannic Majesty's Political Agent, Bahrain.
Bushire (Persia)	..	..	Treasury Officer, British Residency and Consulate General, Bushire.
Colombo (Ceylon)	..	..	Command Paymaster, Colombo (Ceylon).
Kerman	..	..	His Britannic Majesty's Consul, Kerman.
Meshed (Khorasan)	..	..	His Britannic Majesty's Consul General, Meshed, Persia.

Stations outside India—contd.

Name of Station.			Pension Paying Authority.
Muscat ..	..	..	Treasury Officer, Muscat.
Seistan and Kain ..	..	..	His Britannic Majesty's Consul General for Khorasan, East Persia.
Tehran ..	..	..	Treasury Officer, British Legation, Tehran.
Zahidan ..	..	..	His Britannic Majesty's Vice-Consul, British Vice-Consulate, Zahidan (East Persia).
Bandarabbas ..	..	..	His Majesty's Consul, British Con- sulate, Bandarabbas.

APPENDIX B.

(Referred to in paragraph 5.)

INSTRUCTIONS FOR THE MAINTENANCE OF PAYMENT AND CHECK REGISTERS.

Classes I to V and IX.

1. In every case a sufficient number of copies to last for five years should be bound into one volume.

2. To facilitate reference every Register should be paged throughout and an alphabetical index prefixed. In the Register for Imperial pensioners, the Index should shew the pages allotted to each sub-class.

3. The headings of the several columns of the Registers sufficiently indicate the nature of the entries to be made therein; the following points, however, require attention:—

(a) All names should be entered alphabetically, a sufficient number of pages being reserved for each letter of the alphabet.

(b) All Christian names should be entered in full.

(c) The entries in the columns "Names" to "Rate of pension" should be posted immediately on receipt of the authority sanctioning the pension as regards new pensioners and on receipt of last pension or transfer certificates as regards pensioners transferred from other stations, Districts, England or the Colonies.

In the case of new pensions the date of commencement of pension should be entered in the "Remarks" column and in the case of transfers from other stations, etc., the following remark should be made:—

"Received from _____ paid up to and for _____,
(last paying station)

vide Deputy Controller of Military Pensions, No. _____,
dated _____ 19 ____."

The remarks should be initialled by the Pension Paying Officer. The name should also be entered in the Index. A note should at the same time be made on the authority itself, that all necessary entries have been posted into the Register.

(d) As pensions are fixed in sterling, at annual, quarterly, weekly or daily rates, care should be taken in entering the correct rates and after the rates, the words "Per annum", "Per quarter", etc., as the case may be should be added.

(e) Each name should be put into a separate block.

In cases where a widow has children also in receipt of pension, the names of the orphans should be entered in the blocks immediately following that in which the mother's name is entered, one name only being entered in each block.

4. The column "Rate of pension" should in all cases be attested by the Pension Paying Officer.

5. The monthly columns, April, May, etc., represent the months for which pension is paid. The amount paid and the date of payment are required to be shown in each of the monthly columns; the entries should, therefore, be made in the following manner; for example:—

100

In April column, the entry $\frac{2-5}{T. J.}$ should be made, thereby meaning that

Rs. 100 being pension for April was paid on the 2nd May, T. J. being the initials of the Paying Officer.

17. If a pensioner is entitled to rice money the word "Yes" should be entered in column 12 ; if not, the entry "No" should be inserted. If a pensioner who is entitled to rice money, is employed, the remark "employed as on Rs. from " should be made below the entry "Yes". If such a pensioner should subsequently cease to be employed, the remark "Ceased on " should be noted below the last entry to indicate the date from which rice money was paid.

18. When a pensioner dies or his name is struck off for absenting himself from payment for over 36 months or his pension ceases from other causes, a red ink diagonal line should be drawn so as to cancel the remaining periods, the cause of cessation being written in red ink across the name of the pensioner in column 2 and initialled by the Pension Paying Officer.

19. When a pensioner who is convicted of any offence of a felonious or disgraceful nature involving forfeiture of his pension is subsequently reinstated, either on the original or on a reduced pension, the necessary notes regarding the period during which he was imprisoned and the pension forfeited and the date from which pension was restored either on the original or on a reduced rate, with the number and date of the authority for the restoration should be made in red ink in the column for "Remarks" and the entry initialled by the Pension Paying Officer. If the pension is reduced, the rate of pension as shown in column 11 should be neatly scored through in red ink and the reduced rate entered below in black ink under the initials of the Pension Paying Officer.

20. In the case of renewals of pension certificates or identification of pensioners, etc., the necessary notes will be made in the remarks column of the Register against the names of the pensioners concerned. The entries of special payments which do not recur monthly or quarterly should be connected with explanatory notes in the remarks column.

LIDCMPL(II-N)

APPENDIX 'C'.

Rules to be observed in regard to payment of pensions of Rs. 50 and less by postal Money Orders.

1. A pensioner who elects to have his or her pension paid by Money Order should present in person to the Treasury Officer a declaration to that effect with his or her pension certificate. The Treasury Officer should then identify the pensioner as laid down in Article 328, Civil Account Code, Volume II. He should then make the necessary entries in a special register in the Civil Account Code, Form No. 40, headed "Pensions payable by Money Order". He should take steps to hand over a year's supply of necessary blank forms of certificates (Non-employment, widowhood and Non-Marriage, etc.), which the pensioner is required to furnish, before he or she becomes entitled to pension, and instruct the pensioner to send the same duly filled in and attested so as to reach the Treasury Officer, before the 10th of the month following the month or quarter for which pension is due. This supply of forms should be replenished by the Treasury Officers as necessary. The pensioner should be warned that his or her pension will not be remitted until the necessary certificates are received by the Treasury Officer. A note showing the certificates that are due from each pensioner before payment should be kept against his or her entry in the Special Register in Civil Account Code, Form 40. On a date not later than the 10th of each month, a Treasury clerk deputed for the purpose, should satisfy himself that the necessary certificates have been received and then make out a money order form for each pensioner so entered in the register mentioned above less money order commission and make corresponding payment entries in the table at the back of the pension payment order or pension certificate. In cases where the necessary certificates have not been received, he will take steps to obtain them, before remitting the pension.

The Treasury Officer before signing the money order forms placed before him, should satisfy himself that the necessary certificates due from the pensioners have been received and that the pension is due to him or her. When he has satisfied himself that the payment is due, he should sign the money order forms and initial the entries in the pension certificate and special payment register after comparing the three documents carefully. Such money orders should be stamped with the words "pension payments" with a red ink stamp. If in any case the Treasury Officer has reason to doubt the correctness of the certificates, viz., widowhood, non-marriage, re-employment, etc., received from the pensioners, he should take necessary action to have them verified before payment is made.

NOTE.—For pensions paid on quarterly basis, see paragraph 8 below.

2. In order to minimise the risk of fraud the Treasury Officer should compare the signature or the thumb impression on the money order receipt every month with the pensioner's signature or the thumb impression on the pension payment order or on the declaration mentioned in paragraph 1 above in the case of Indian military pensioners. The Treasury Officer should also take suitable steps to ensure that the payee's receipts are shown to him as soon as they are delivered. If a receipt is not returned within 15 days, inquiries will have to be instituted from postal authorities or otherwise. The Treasury Officer should also satisfy himself once every six months in such a manner as he thinks desirable that the pensioner is actually alive.

3. Some village official or talati will be made responsible for reporting promptly the death of a pensioner who is paid by money order.

4. It will not be necessary to prepare separate bills for such payments. The payments should be shown in separate schedules (Ordinary or War under the respective classes) which will serve as a voucher. On this Schedule the Treasury Officer will certify in his own handwriting to the effect that he

has satisfied himself that all payments noted in the Schedule have actually been remitted by money order.

5. In the next month's schedule the Treasury Officer will give the following certificates :—

“ Certified that I have satisfied myself that all pensions included in the schedule for the previous month have been paid to the proper persons and that I have obtained all money order receipts in support of these payments and have filed them in my office.”

The following certificate should also be furnished by the Treasury Officer in the schedules for January and July of each year :—

“ Certified that I have obtained from each pensioner a declaration that he has not received any remuneration for serving in any capacity either under Government or under a Local Fund during the past six months.”

6. The certificates of Non-marriage or of continued widowhood required by paragraph 175 should be obtained from female pensioners and daughters in receipt of children's allowance, before the pension or children's allowance is remitted. The certificate should be attached to the payment schedules.

7. The amount to be remitted should not be paid to the Post Office in cash but by transfer to the credit of the Post Office. The money order forms should be sent to the Post Office with a certificate by the Treasury Officer that the amounts of the money orders and the commission thereon have been credited to the Post Office in the treasury accounts by transfer.

8. Where Indian military pensioners are paid quarterly, payment should continue to be made quarterly as hitherto but the monthly limit should be kept in view, that is quarterly remittances may be made where the amount due for the quarter in each case is Rs. 150 or less.

9. On a money order being returned the net amount of the money order (minus the postal commission) should be debited to the Post Office and should be shown as a distinct item in the cash book and in the monthly cash account. A note of the amount should also be made against the pension payment order concerned in the remark column of the special register in Form No. 40. When the amount less money order commission is repaid to the pensioner a note to that effect should be made against the former remarks.

APPENDIX ' D ' .
CLASSIFICATION OF RANKS.

British.

1. Commissioned officers are those holding substantive King's Commission in the Indian Army or the British Service, *e.g.*, Lieutenant, Captain, Major, Lieutenant-Colonel, Colonel, Major-General, Lieutenant-General and General, including Indians holding substantive King's Commissions.

2. Departmental officers are those holding commissions (Lieutenant, Captain and Major) in the Indian Unattached List and Indian Medical Department.

3. Warrant Officers, Class I—

Armament-Sergeant-Major.

Armourer-Sergeant-Major.

Assistant Surgeon, 1st, 2nd, 3rd or 4th Class.

Bandmaster.

Barrack Sergeant-Major.

Conductor.

Corporal-Major (Household Cavalry).

Farrier-Corporal-Major (Household Cavalry).

Farrier-Sergeant-Major.

Garrison-Sergeant-Major.

Master-Gunner, 1st Class.

Master-Gunner, 2nd Class.

Mechanist-Sergeant-Major.

Regimental Sergeant-Major.

School-Master (promoted to Class I Warrant rank).

Staff Sergeant-Major.

Sub-Conductor.

Superintending Clerk.

4. *Non-Commissioned officers and soldiers.*—All other ranks are classified as Non-commissioned officers and soldiers. A warrant officer, Class II, is otherwise classified as a Non-Commissioned Officer, Class I.

Indian.

Indian Officers.

5. Indian officers holding Honorary King's Commissions (Lieutenant and Captain) or Honorary Rank (Lieutenant and Captain)—

Risaldar-Major.

Subedar-Major.

Risaldar.

Subedar.

Jemadar.

6. *Warrant Officers.*—Veterinary Assistant, 1st, 2nd or 3rd Class.

Sub-Assistant Surgeon under five years of service.

7. *Non-Commissioned officers and soldiers.*—All other ranks are classified under this category.

APPENDIX ' E '.

Cancelled.

APPENDIX ' F '.

(Referred to in paragraph 42.)

PARAGRAPH 182, PAY AND ALLOWANCE REGULATIONS, PART II.

Payment of Pensions.

I. Allowance to cover office expenses granted to Pension Paying Officers at the following stations for the payment of pensions of Europeans and Indians :—

(a) Bangalore* District, Bowringpet, Chittaldroog, French† Rocks, Kadur, Kolar, Mysore, Quilon,‡ Shimoga, Trichur† and Tumkur—

			Per mensem.		
			Rs.	A.	P.
For 25 to 99 actual payments	..	..	10	0	0
For 100 actual payments	..	..	14	0	0
For each complete 50 over 100 and up to 400 actual payments	..	..	2	0	0
For each 25 in excess of 400 actual payments	..	..	1	0	0

(b) Aurangabad--

For less than 300 actual payments	..	..	1¼th of the rates in clause (a) above.
For 300 to 399 actual payments	..	..	10 0 0
For 400 to 499 actual payments	..	..	12 8 0
For 500 to 599 actual payments	..	..	13 12 0

(c) At Hassan for the pay of a clerk for the payment of military pensioners 10 0 0

(d) Officer holding combined pension charge of Kamptee, Sitabaldee and Nagpur (to cover all expenses including travelling) 70 0 0

(e) Officer Commanding, Mewar Bhil Corps (payable half-yearly and covering payment of reservists, if any) 100 0 0

†The minimum allowance of Rs. 10 is admissible to the Pension Paying Officers at these stations even if the number of actual payments in a month falls below 25.

*The allowance admissible to the Pension Paying Officer, Bangalore District, is subject to a minimum of Rs. 30 per mensem.

NOTE.—Pension Paying Officers at the stations referred to in (a), (b), (c) above can claim from Government the cost of any stationery required by them provided they furnish a certificate to the effect that the capitation allowance drawn by them is entirely spent on scriptory labour. Necessary section should, however, be obtained from the Deputy Controller of Military Pensions, Lahore, before any such amount is drawn.

II. Contribution paid to His Exalted Highness the Nizam's Government for the payment of pensioners at Hingoli, Jalna, Mominabad and Raichur—Rs. 125 per mensem.

III. Contingent allowance to the Assistant Commandant, Mina Corps, Erinpura, for the payment of Indian Army pensioners at that station—Rs. 15 per mensem.

NOTE.—Capitation allowance at the rate of Rs. 3 per annum is paid to Jodhpur Darbar, for the payment of each military pensioner whose pension is disbursed by that State.

Capitation allowance at the rate of Rs. 3 per annum is paid to Jodhpur Darbar for each Jangi Inam holder to whom Jangi Inam is disbursed by the State, irrespective of whether the inam is drawn in conjunction with any other pension for the disbursement of which a per capita payment is already authorised.

APPENDIX ' G '.

(Referred to in paragraphs 207 and 226.)

Uniform quarterly rates payable to Army Pensioners admitted to pension prior to 18th September 1914, warrant officers Class I and Army School Mistresses.

N.B.—These rates are applicable only to pensions payable in advance.

Daily rate.		Quarterly rate.		Daily rate.		Quarterly rate.	
s.	d.	£	s. d.	s.	d.	£	s. d.
				1	5	6	9 4
0	1½	0	11 5	1	5½	6	13 2
0	2	0	15 3	1	6	6	17 0
0	2½	0	19 0½	1	6½	7	0 9
0	3	1	2 10	1	7	7	4 7
0	3½	1	6 7½	1	7½	7	8 4½
0	4	1	10 5½	1	8	7	12 2
0	4½	1	14 3	1	8½	7	16 0
0	4¾	1	16 2	1	9	7	19 9½
0	5	1	18 1	1	9½	8	3 7
0	5½	2	1 10	1	10	8	7 5
0	6	2	5 8	1	10½	8	11 2½
0	6½	2	9 5½	1	11	8	15 0
0	7	2	13 3	1	11½	8	18 10
0	7½	2	17 1	2	0	9	2 7½
0	8	3	0 10½	..	..	..	..
0	8½	3	4 8	2	0½	9	6 5
0	9	3	8 6	2	1	9	10 3
0	9½	3	12 3½	2	1½	9	14 0½
0	10	3	16 1	2	2	9	17 10
0	10½	3	18 0	2	2½	10	1 8
0	10¾	3	19 11	2	3	10	5 5½
0	11	4	3 8½	2	3½	10	9 3
0	11½	4	5 7½	2	4	10	13 0½
0	11¾	4	7 6	2	4½	10	16 10
0	11¾	4	9 5	2	5	11	0 8
1	0	4	11 4	2	5½	11	4 6
1	0½	4	13 2½	2	6	11	8 3
1	0½	4	15 1½	2	6½	11	12 1
1	1	4	18 11	2	7	11	15 11
1	1½	5	2 9	2	7½	11	19 8
1	1¾	5	4 7	2	8	12	3 6
1	2	5	6 6	2	8½	12	7 3½
1	2½	5	10 4	2	9	12	11 1
1	3	5	14 2	2	9½	12	14 11
1	3½	5	16 0½	2	10	12	18 9
1	3¾	5	17 11	2	10½	13	2 6
1	4	6	1 9	2	11	13	6 4
1	4½	6	5 6½	2	11½	13	10 1½

Daily rate.		Quarterly rate.		Daily rate.		Quarterly rate.	
s.	d.	£	s. d.	s.	d.	£	s. d.
3	0	13	13 11½	4	3½	19	11 10½
3	0½	13	15 10	4	4	19	15 8
3	0½	13	17 9	4	4½	19	19 6
3	1	14	1 6½	4	5	20	3 4
3	1½	14	5 4	4	5½	20	7 1
3	2	14	9 2	4	6	20	10 11
3	2½	14	12 11½	..	..	..	..
3	3	14	16 9	..	..	..	..
3	3½	15	0 7	5	4½	24	10 9½
3	4	15	4 4½	5	6	25	2 2½
3	4½	15	8 2	5	7½	25	13 7½
3	5	15	12 0	5	9	26	5 0½
3	5½	15	15 9½	5	10½	26	16 5½
3	6	15	19 7	6	0	27	7 10½
3	6½	16	3 5	6	1½	27	19 3½
3	7	16	7 2	6	3	28	10 8½
3	7½	16	11 0	6	4½	29	2 1½
3	8	16	14 10	6	6	29	13 6½
3	8½	16	18 7½	4	6½	20	14 8½
3	9	17	2 5	4	7	20	18 6
3	9½	17	6 2½	4	7½	21	2 4
3	10	17	10 0	4	8	21	6 1½
3	10½	17	13 10	4	8½	21	9 11
3	11	17	17 7½	4	9	21	13 9
3	11½	18	1 5	4	9½	21	17 6½
4	0	18	5 3	4	10	22	1 4
4	0½	18	9 0½	4	10½	22	5 2
4	1	18	12 10	4	11	22	8 11½
4	1½	18	16 8	4	11½	22	12 9
4	2	19	0 5½	5	0	22	16 7
4	2½	19	4 3	5	1½	23	7 11½
4	3	19	8 1	5	3	23	19 4½

NOTE.—Such of the above quarterly rates as contain a fraction of a penny shall be paid to the nearest penny above. Such other quarterly amounts as may be issuable (*e.g.*, in certain cases of increased pensions) shall similarly be rounded up if they contain a fraction of a penny.

Calculation of Missing rates.—Where the exact daily rate is not shown in the above table, the quarterly rate shall be calculated by adding together the rate applicable to the balance of the daily rate, *e.g.*, the quarterly rate for 5s. 8d. a day will be £22-16-7 (5s. a day) plus £3-0-10½ (8d. a day). Where the daily rate exceeds 6sh. the quarterly rates applicable to 6sh. plus balance will be taken.

APPENDIX ' H '.

List of Army and India Army Forms required by the Pension Paying Officers in connection with payment of military pensions.

Serial Number of the form.		Description of the form.	
I. A. F. A.	115	..	Contingent bill.
"	125	..	Cash Book.
"	129	..	List of cheques & R. T. R's drawn.
"	133	..	List of cheques & R. T. R's cancelled.
"	276	..	Cash assignment register.
"	316	..	Pension Bill, widows, Royal Warrant and Indian pensioners.
"	319	..	Pension bill-officers.
"	320	..	Pension bill-Chelsea, Ministry, Naval pensioners.
"	322	..	Subsistence and capitation allowance bills of widows and children in orphanage.
"	328	..	.... Last Pension Certificate.
"	330	..	Pension Payment and Check Register.
"	331	..	Payment Register of Chelsea Out-Pensioners and Reservists.
"	332	..	Payment Register of Subsistence Allowance to orphans.
"	336	..	Payment Register for widows and orphans maintained in charitable institutions.
"	348	..	Life Certificate for families of British N. C. Os. and men killed in war service.
"	352	..	Life certificate for motherless children of British N. C. Os. and men killed and died in War service.
"	358	..	Pension bill for uncovenanted civil pensioners.
"	366	..	Descriptive Roll of Indian Military Family pensioners.
"	369	..	Descriptive Roll of Indian military pensioners.
"	373	..	Pension Certificate.
"	373A	..	Wallet for I. A. F. A. 373.
"	376	..	Descriptive Roll of pensioners granted pensions under the C. S. R.
"	378	—	Widowhood and non-marriage certificate.
"	379	..	Declaration of employment.
"	380 (Inner & Outer)		Schedule of payments.
"	380A	..	Payment schedule in the case of pensioners paid by Imperial Bank of India and its branches.
"	381	..	Declaration of heirship.
"	383	..	Pension Transfer Certificate.
"	383A	..	Statement of pensioners transferred from one station to another (Form I).
"	384	..	Declaration of pensioners applying for new Pension Certificate.
"	387	..	Death Report of Indian military pensioners.
"	389	..	Check Register.
"	390	..	List of pensioners brought on the Check Register (Form II).
"	401	..	Statement of misconduct warranting deprivation of pension.

Serial No. of the form.	Description of the form.
I. A. F. A. 406	Life Certificate (Disability Pension).
" 407	Life Certificate (widows).
" 408	Life Certificate (Dependents and guardian of children).
" 409	Life Certificate (Indian Military pensioners).
" 507	Receivable Order.
" 526 (Inner & Outer)	Statement of further replies to re-audit decision.
" 642	Indemnity Certificate in support of claims of arrears of pension.
" 642A	Extract from Check Register.
I. A. F. Z. 2002B	Indent for forms.
" 2011	Memorandum books.
" 2153	Envelopes for personal documents.
I. A. F. (C. M. A.) 14	Particulars of transfer of Indian military family pensioners.
I. A. F. A. 2067	Check Register of Money Orders.
I. A. F. (C. M. A.) 223	Cheque Slips.
A. F. O. 1707	Death Certificate.
<i>Ministry Pension Forms.</i>	
M. P. O. 752	Half yearly declaration form.
" 753	Do.
" 754	Do.
" 755	Do.
M. P. L. C. 10	Do.
P. F. 28-L.	Constant attendance certificate.
P. F. 38 H.	Pensioners certificate.
Ex-5/102	P. M. G. Half yearly declaration form (Army Retired Pay).
Ex-5/108	P. M. G. Half yearly declaration form (Half Pay).
Ex-5/111	P. M. G. Half yearly declaration form (Wound Pension).
Ex-5/115	P. M. G. Half yearly declaration form (Warrant Officers Pension).
Ex-5/116	P. M. G. Half yearly declaration form (School Mistress and Nurses Pension).
Ex-5/117	P. M. G. Half yearly declaration form (Rewards to warrant officers).
Ex-9/115	P. M. G. Half yearly declaration form (Widows pensions).
5/Air/25	P. M. G. Half yearly declaration form (Air Ministry pensions).
A. G. 655	Admiralty-Pension Life Certificate.
A. G. 623 & A. G. 623A (Contd.)	Admiralty Pension Life-Certificate for pensioner under age of 55 other than Native Naval pensioners.
A. F. D. 440-B	Chelsea pensioners life certificate.

Statement of pay, allowances and establishment admissible to the Pension Paymasters, Madras, Secunderabad and Bangalore.

'A' Pension Paymaster, Madras.

	Rs.	a.	p.	
(i) Allowance to Pension Paymaster in addition to pension	250	0	0	p. m.
(ii) House rent allowance to Pension Paymaster ..	50	0	0	„
(iii) Travelling allowance and daily allowance under the rules in the Supply : Rules when on duty in connection with the employment of pensioners.				
(iv) Office allowance, etc., contingent charges excluding charges on stationery, to the extent actually incurred by the Pension Paymaster subject to a maximum of	31	0	0	„
(v) <i>Establishment (temporary)</i> —				
Five clerks on	40	0	0	„ each.

B' Pension Paymaster, Secunderabad.

(i) Allowance to the Pension Paymaster in addition to pension	250	0	0	„
(ii) Office allowance, etc., contingent charges excluding charges on stationery, to the extent actually incurred by the Pension Paymaster subject to a maximum of ..	25	0	0	„
(iii) Conveyance allowance for the carriage of cash, etc., between the Imperial Bank, the Pension Paymaster's Office, his treasure chest at Tarabund and also for journeys to Bolarum and back to the extent actually incurred by the Pension Paymaster subject to a maximum of	75	0	0	„
(iv) Free office accommodation or rent in lieu thereof..	31	8	0	„
(v) <i>Establishment (temporary)</i> —				
One head clerk .. .	85	0	0	„
One Disbursing Clerk	65	0	0	„
One clerk	55	0	0	„
One clerk	40	0	0	„

'C' Pension Paymaster, Bangalore.

(i) Allowance to Pension Paymaster in addition to pension	200	0	0	„
(ii) Office allowance, etc., contingent charges excluding charges on stationery, to the extent actually incurred by the Pension Paymaster subject to a maximum of ..	25	0	0	„
(iii) <i>Establishment (temporary)</i> —				
One Manager or Head Clerk	75	0	0	„
One cashier	55	0	0	„
One clerk	40	0	0	„

'D' Stationery allotment.

From the funds allotted to him annually for stationery will make to the Pension Paymasters for stationery and the Pension Paymasters will be responsible for the expenditure from the Controller of Printing and Stationery in the ordinary course.

